

Sir 28

File No. 192.E
1923

Collection No.

A ✓ Kelly 67
7 6

9m.
5-6-47

Myson Residence

⑦

Pros. Serial Nos. 9-5 ✓

Subject.

Control of expenditure by departmental officers.

Duties of the Pay & Account Officer, Bangalore
(S.N. 27)

Form of classified account of receipts
& expenditure, C & M Station

Previous References.

Later References.

begin for
binding not
to be written
on.

Notes-continued

Sl. 7
S.O.C

Letter No: G. 7. 99, dated the 21st January
1924 from the President, Municipal Council
C. & M. Station, Bangalore.

i).

Please see Sl. 1 & 4. The instructions contained in Sl. 4 are intended to control the expenditure provided under the Mysore Resident & Bangalore C. & M. Station budget Estimates. If the Commission desire, they may be followed in the case of Municipal funds proper, and the returns prescribed therein being sent to the President, Municipal Commission for review. Draft submitted for approval.

T. N. Changanur
Mudaliar
29-1-24

AS
29/1
1924

8

Issued No 106 of 31-1-24

Sl. 9

S.O.C

Letter No: A. 124/24, dated 26th January 1924 from the Dist. Supt. of Police, C. & M. Station, Bangalore.

11.1

Sl. 4
192-23

Please see Sl. 4. Draft letter to the Controller of Printing Stationery and Stamps, India is submitted for approval.

T. N. Changanur
Mudaliar
5-2-24

AS
5/2

5.10.

Issued no. 1219 of 6. 2. 24

Letter No: 96. 99/23, dated the 10th March 1924 from the President, Municipal Council, C. & M. Stn., Bangalore.

Please see sls. 8 & 10.

Draft submitted for approval.

T. N. Changanur
Munsiff
13-3-24.

18/3

Noted

14/3/24

Letter no. 2408 & 17. 3. 24

Letter No: 1004/I., dated the 4th April 1924 from the Dist. and Sessions Judge, C. & M. Station, Bangalore.

Letter No: 568, dated the 15th April 1924 from the District Munsiff, C. & M. Station, Bangalore.

Please see para 3 of the Residents' proceedings No: 10105, dated the 4th Decr: 1923. This return should have been submitted through the Treasury Officer, Bangalore on or after 1st May 1924. If approved, L. v. B. I & II may be returned with the following endorsement:-

To, The Dist. & Sessions Judge,
C. & M. Stn., Bangalore

The Dist. Munsiff, C. & M. Stn.,
Bangalore.

Returned for submission through the Dy. Collector in charge of the Residents' Treasury

Sl 11
S. v. B.

Margin for binding not to be written on.

61

Sl 12.

Rep. no. 2965

16.4.24

Sl 13.

S. v. B. I

(Return)

19.4.24

Sl 14.

S. v. B. II

Rep. no. 2968

16.4.24

7)

No. 3444-15

25/4/24

Margin for binding not to be written on.

Notes-continued

Treasury, Bangalore on or after 1st May 1924.

Secy: to the Resident

T. H. Changanvala
Mudaliar
22-4-24.

AO
23/4

W. A. T. S.
23/4/24

sl 13
e.v.s.

Enclt. No. 228, dated 17 April 1924 from the Deputy Controller, Printing & Stationery Office, Simla.

Please see sl 10
192-23.

Further communication from the Dy. Controller, Printing & Stationery Office may be awaited.

T. H. Changanvala
Mudaliar
28-4-24.

AO
28/4

Telephone message dated 5th May 1924 from the Accountant, Police.

Please see e.v.s. Draft memo is submitted for approval.

Home Secy
1924
23

Kiph
[unclear]

T. H. Changanvala
Mudaliar
6-5-24

AO
6/5

Issued no. 3731, Dated the 6th May 1924.

Letter No. 1051/g., dated the 12th May 1924 from the Dist. Supt. of Police, S. M. Station, Bangalore.

22.14
S.V.B.

Margin for
binding not
to be written
on.

Please see para 3 of 22.4
192-23

The S.V.C. may be returned with the following endorsement:-

4096 L.
19/5/24. "Returned for submission through the Dy. Collector in charge of the Residents' Treasury, Bangalore."

Wm. S.
for 1924
23

M. 17/5

Secy. to the Resident

T. N. Thangavelu
Mudaliar
16-5-24.

AS
16/5

Enclt. No. 606, dated 17th May 1924 from the Dist. Munsiff, S. M. Station, Bangalore.

22.14
S.V.B.I.

Enclt. dated 13th May 1924 from the Treasury Officer, Bangalore.

22.15
S.V.B.II.

Please see Sls. 16.16
(S.V.C. I. & II.). The current

year's sanctioned Residency budget has not yet been received. The expenditure shown in S.V.C. I & II is normal. May be filed.

T. N. Thangavelu
Mudaliar.
20-5-1924.

AS
20/5

S.V.B.
11.14

Letter No: 326, dated the 1st
October 1924 from the Deputy
Controller, Printing & Stationery Office,
Simla.

Please see Sl. 13 and the
reminded at Flag. V. Further
communication from the Dy:
Controller, Printing & Stationery
Office may be awaited.

T. N. Thangavelu
Mudaliar.
22-10-1924.

18/22/10

Sl 11

Memo: No: 326, dated 3rd Dec: 1924
from the Deputy Controller, Central
Printing Office, Delhi.

(11)

Sl 4
192-23

Please see the forms
prescribed in the President's Proceedings
No: 10105, dated the 4th Dec: 1923.
They are more or less the same
as those sent with the S.V.B.

The local officers may be
asked to submit an estimate
of the number of copies of
each of the forms which will
be required by them annually.
Draft submitted for approval.

T. N. Thangavelu
Mudaliar.
15-12-1924.

18/15/12

18/12/24

Sl-12

Issued No. 10142-10155 of 20.12.24

sl 13.
S.V.B.I

Letter No: 2853, dated the 22nd Decr
1924 from the Dist: and Sessions Judge
B. & M. Station, Bangalore.

sl 14
S.V.B.II

Letter No: 2954/35-24, dated the 22nd
Decr: 1924 from the Inspector of
Schools, Coorg & Bangalore.

Please see sls. $\frac{11+12}{192-23}$ and
the office notes in para 11.

Replies from collector and other
officers may be awaited.

T. N. Thangachel
Mudaliar
3-1-1925.

$\frac{9}{5/1}$

sl 16
S.V.B.

Letter No: 961/A-1, dated the 3rd Jan:
1925 from the Dist: Supdt: of Police,
B. & M. Station, Bangalore.

Please see sls. $\frac{11+12}{192-23}$

Replies from the collector and other
officers may be awaited.

T. N. Thangachel
Mudaliar.
7-1-25.

$\frac{9}{2/1}$

sl 17
P.V.B.II

Letter No: P & Mis / 1541, dated the 3rd
January 1925 from the Pay & Accounts Office,
Bangalore.

sl 18
P.V.B.II

Letter No: Dis 107, dated the 8th January
1925 from the Dist: & Sessions Judge and
Registrar of Assurances, B. & M. Station.
Bangalore.

Please see sls. $\frac{11+12}{192-23}$.

Reply from the collector may be
awaited.

T. N. Thangachel
Mudaliar.
9-1-25.

$\frac{9}{9/1}$

se 19

Letter No: ⁴ yt. 119/24, dated the 19th Jan'y: 1925 from the President, Municipal Commission, C. S. M. Station, Bangalore.

(115)

Please see Sls. 11 & 12 192-23

Reply has not yet been received from the collector. Draft reminder is submitted for approval.

p
Mudaliar
...

T. N. Thangavelu
Mudaliar AB
21-1-1925.

se 20

Issued No: Dated Jan'y: 1925

se 20
P. U. C

Enclt: No: 174, dated the 10th January 1925 from the Secretary, Central Board of Revenue, Delhi.

(116)

se 20
H

If approved the Resolution of the Govt: of India No: 10242-A 7 18th Decr: 1924 may be forwarded to all local officers for information and guidance. Draft submitted for approval.

Cashkeeper to note

AB
Copy given to Cashkeeper

AB
6/3/25
H 21

T. N. Thangavelu
Mudaliar. AB
22-1-25

Issued No: 928-934. 27.1.25

Sl 22
P.V.B.

10

Letter No: 5011/24, dated the 24th January 1925 from the Collector & Dist: Magt: & S.M. Station, Bangalore.

(17)

Please see Sl 11 to 19 and the office notes in para 11. The following table shows the number of forms required by the various officers: -

	Name of officers.	Number of Forms Required			
		Form I	Form II	Form III	Form IV
Sl 13	District Sessions Judge.	50	100	50	100
Sl 14	Inspector of Schools.	15	50	50	40
Sl 15	Residency Surgeon.	50	50	50	50
Sl 16	Dist: Suptd: of Police.	100	100	100	100
Sl 17	Pay and Accounts Officer.	10	20	10	30
Sl 18	Registrar of Insurances.	30	30	30	60
Sl 19	President, Municipal Commission.	60	150	...	500
Sl 22 P.V.B.	Collector & Dist. Magistrate	60	50	40	120
	Residents' office.	30	30	30	60
	Residency Press.	...	30	30	60
	Registrar of Companies	...	12	...	24
		405	622	390	1144

Sl 19

The President, Municipal Commission wants

11
wants 500 copies of Form IV for
the use of Municipality. If approved
the forms may be included in our
estimate draft submitted for
approval.

T. N. Thangavelu
Mudaliar.
2-2-1925.

AS
2/2

Notes
3/4/25

Sl. 23

Issued no. 1023 of 4.2.25

Sl. 24
P.O.B.

Letter No. 961/A, dated the 16th Feb.
1925 from the Dist. Supdt. of Police,
C. P. M. Station, Bangalore.

118

Please see Sl. 11, 16 and 23.

Draft submitted for approval.

T. N. Thangavelu
Mudaliar.
20-2-1925

AS
20/2

100
22.2.25

Sl. 25

Issued No. 1657 of 24.2.25

Sl. 26
P.O.B.

Encl. No. 148 (I)-A., dated the 24th
February 1925 from the Govt. of India,
Foreign & Pol. Dept.

Please see Sl. 20/A & 21, and
1920-1923

the office notes in para 16. Action
has already been taken on a similar
letter received from the Central
Board of Revenue. May be filed.

T. N. Thangavelu
Mudaliar.
6-3-25.

AS
6/3

Notes continued.

26
22.4.25

P.V.B.I

30
22.5.

P.V.B.II

(16)

(17)

10

No. 23, dated the 6th March 1925 from the Pay and Accounts Officer, Bangalore

Letter No. P.A. Rang 15-2200, dated 3rd March 1925 from the Pay and Accounts Officer, Bangalore.

Please see the current year's budget estimates at Flag N which contains the existing classification. The Pay and Accounts Officer, Bangalore suggests certain changes in that classification which may be accepted provided that the sanction of the Govt. of India is not necessary.

As regards P.V.B.II

Please see 22.27 in which R.F. 80-22 as the Govt. of India ordered to show the details of the total cost of the amalgamated press in the budget estimates of the Bangalore Assigned Tract. Mr. Ascoli in his report on the Residency Press suggests to show the entire cost in the Mysore Residency budget estimates.

Till

Notes continued.

Till his proposals are accepted by the Govt. of India, we cannot show the entire cost of the Press in the Residency budget. If approved the position may be explained to the Pay & Accounts Officer, Bangalore.

Two drafts submitted for approval.

T. N. Charyavelu
Mudaliar
11-3-25.

Sl 31-32

Sl 31-32

IS No. 2179-2180 of 12-3-21

Sl 33
P.V.C.

Letter No. P & A./Bang 15-2519, dated the 30th March 1925 from the Pay and Accounts Officer, Bangalore.

Please see Slrs. 18 & 20 and 115-24

the office notes in para 17.

The Pay and Accounts Officer says that there will be no objection if his proposal be sanctioned subject to the approval of the Govt. of India. Mr. Basoli also recommends the introduction of new system with effect from 1st April 1925.

Proposals regarding the reorganization of the Press have

Notes continued.

have been sent through the Pay and
Account Officer to the Govt. of India.
Draft letter to the Pay & Accounts
Officer is submitted for approval.

T. N. Thangavelu
Under Secy.
31-3-1926.

31/3

31.3.26

8234.

Issued No: 2834 of 31-3-26

Sl. 27 + 28

P. v. & I + II

(20)

Letters No: P & A-2244, dated 22
dated the 4th + 5th March 1925
from the Pay and Accounts Officer
Bangalore.

P. v. & I + II are submitted
for information. May be filed

T. N. Thangavelu

Auditor

9-3-25

9
15/3Sl. 29³⁵

P. v. & I.

Letter No: P & A-Bang 15-2452, dated
the 23rd March 1925 from the Pay and
Accounts Officer, Bangalore.

Please see Sl. 20/A & 21 & 7/4
1922-23 34

The instruction contained in the
P. v. & I. will be noted by the
Cash-keeper ^X who will please initial this note.
May be filed.

X
STR
6/4/25

T. N. Thangavelu

Auditor

1-4-25.

9
1/4

Sl. 20/A, 29, 34

35 to be
shown to the
Manager, Pay:

J. Press: See n
ST. 1-4-25
11/4/25

2236.

Letter No: Rang - Audit 139, dated the 8th April 1925 from the Accountant General, Madras.

If approved a copy of the P.V.B. may be sent to all local officers for information and guidance. The P.V.B. will be circulated to all clerks in the office. The instruction will be noted. Draft submitted for approval.

T. N. Thangavelu
Mudaliar.
17-4-25.

17/4

17.4.25

Issued No 3376-80 D 21.4.25

1 P.V.B. instead.

2/4
C.V.P.

ms me
17/4

17/4

3

22 58
72 C

Letter No. 961/A., dated the 8th April 1925,
from the Dist. Supdt. of Police, C.M. Str., Bangalore

(23)

Please see sbs. 11, 23, 25 & 38 (P.2.c.)

Draft to the Dy. Controller, Central Printing
Office, submitted.

S. Singaroyan
18-4-25

18/4

144
19.4.25

2.39
se. 68

Issued no. 3373 & 21. 4. 25.

Letter No. 307, dated the 27th April
1925 from the Pay and Accounts Officer,
Bangalore.

(24)

If approved the P.O.L. with
enclosure may be circulated to
all local officers for information
and guidance. Draft submitted
for approval.

T. N. Channarayana
Mudaliar
5-5-25.

18/5

41

Issued No 3905 & 9/5/25

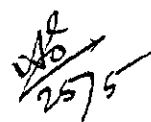
sl. 42
P.2.C.

Letter No. 326/568, dated the 18th May 1925,
from the Dy: Controller of Printing, Calcutta

(25)

Please see sls. 25, 38, 39 & 41 (P.2.C.)
All the local officers send the monthly
statements in manuscript forms.
Only at the instance of the Dist. Supt. of
Police a reminder was sent to the
Dy: Controller. If approved he may be
informed that the forms may be supplied
only when they are printed

Draft submitted

S. Singaroyan 
25-5-25


25-5-25

S. 43.

Issue no. 4477 & 28. 5. 25-

P.2.C.
44

Enclt: No. 1349 dt- 6th June 1925. From the
Inspector of Schools, Coorg & Bangalore.

(26)

Please see sls. 40 & 41

P.2.C. may be filed..



11-6-25


11/6

2245
P.V.C.

Letter No: P. & A. Bang-15-2025, dated the 21st
August 1925 from the Pay and Accounts Officer,
Bangalore.

(27)

Please see sl. 35 and the office
1922-23
notes in para. 21 the instructions
contained in the P.V.C. will be
noted by the bar-keeper and the
Residents house block.
May be filed.

T. N. Thangaraj
Mudaliar,
26-8-25..

26/8

11/11
26.8.25

2246
P.V.C.
11-8

P. A. Bang 15.2464 d 9. Sep. 25 from
Pay & Accounts Office. Bangalore

The "Classification" will be entered
as in particulars extracted from
Sl 29 and 40: may be filed &
14.9.25

11/11
15.9.25

5.47

Letter N. Bang. and 483, dated the 4th Nov 25,
from the Audit Officer, Blore.

Please see Sl. 36 and 37.

The P. U. will be circulated to all the clerks in
office and the instruction will be noted.
Draft submitted

18/11/25

11/11
18.11.25

5.48

Issued nos 9561-65 8-21. 11. 25

Sl. 49 Letter no. PTA. Bang. 15.25.131, dated the 10th Jan'y 1926, from the Pay & Accounts Office Bangalore.

(30)

The instructions will be noted by all the clerks and the Manager, Residency Press.

Planned

6/1
O.D. SR
nil Per

mc 18/1 AS 18/1

Noted
AS
18/1.

CG 18/1

NOTES AND PRECIS.

S. 6.—R. P. B.—5-1922.—5,200.

~~11~~ No. A. 174/24.

Answer to 18/12/23
Office of the District, Supdt.
Civil and Military Station
Dated the 24th January 1924

From
H. Dawson Esquire
District Supdt. of Police,
C & M Station, Bangalore.

To
The Secretary to the Hon'ble the
Resident in Mysore, Bangalore.

RESIDENT'S OFFICE	
31/1/24	7.33X
Register No.	28.1.24
Date of Receipt	—
File No.	152/13

Sir

Reference Proceedings of the Hon'ble the Resident in Mysore

SLA

No. 10105 dated 4th December 1923.

I request that necessary printed forms may be kindly
supplied.

H. Dawson

District Supdt. of Police.

DS/24-1.

Ans
24/1

No. 1219 Enc 1
6/2/1924

cc. 4
192-23.

[DRAFT.]

From

A. H. S. Bates Esq. S.E.S.
Secy: to the Resident
Mysore.

To

The Controller of
Printing, Stationery and
Stamps, India.

Subject:- Printing of certain
forms at the Residency Press,
Bangalore.

Sir,

I am directed to
enclose a copy of the
proceedings of the Honble
the Resident in Mysore
No: 10105, dated the 4th
December 1923, issuing
instructions for controlling
the expenditure of the
G. & M. Station, Bangalore
and the Mysore Residency
and to enquire whether
the forms prescribed
therein may be printed
at

(Continuation of Draft.)

11-9-24

the Residency Press,
angalore.

I have etc.

Secy: to the Resident.

No: 1220

A copy of the foregoing
letter is forwarded to
the Dist: Supt: of Police,
P. & M. Station, Bangalore
(through the Dist: Magte.)
with reference to his
letter No: A. 174/24, dated
the 24th January 1924,
with the intimation that,
if the approval of the
Controller is not received
and communicated to you in time
~~in time~~ for the return
may be submitted
in manuscript.

229
C.V.B

PJ/AML Caker.

Secy: to the Resident

T. N. Thangavelu
Vandana
15-2-24.

10/6/2

305/2

9/12
No. 326
Government of India.
Central Printing Office.

Dated Delhi, the 3rd *Dec.* Novr. 1924.

RESIDENT'S OFFICE
1912 BANGALORE.
Register No. 8978
Date of Receipt 8-12-24
File No. 19281-15

To

All Minor Local Governments and Administrations,

All Departments of the Government of India, including the
Financial Adviser, Military Finance.
The Director General of Archaeology.

MEMORANDUM

Standardisation of certain forms of registers designed with the
with the object of enabling offices to keep a watch on their ex-
penditure under the various budget heads.

After consultation with the Deputy Accountant General, Central
Revenues, the accompanying forms have been drawn up, and it is
proposed to standardise them in the Standard S series for use by
Central Offices throughout India which may require such forms.

2. Before however the forms are introduced as proposed, they
are circulated for criticism and remarks.

3. The undersigned has the honour to request the favour of a
very early reply with an estimate of the number of copies of each
of the forms which will be required annually.

Ravayubi
Deputy Controller,
Central Printing Office.

DEPARTMENT.

File No.

BRANCH.

Serial No.

Draft ~~Letter~~
Memorandum
Telegram

Heading :

Case or Diary No. _____

If post copy of telegram required _____

Date of despatch of above _____

List of enclosures 5

Class for Telegrams ORDINARY.
~~EXPRESS.~~

No. 10142-50 Dated 25/12/1924

~~Box~~

A copy of the marginally noted
*
memorandum, with enclosures, is

forwarded to the _____

1. Registrar of Joint Stock Companies,
2. Collector & Dist. Magte., 12
3. President, Municipal Commission, 15
4. Residency Surgeon, 15
5. Dist. Supdt. of Police, 14
6. Dist. & Sessions Judge, 13
7. Registrar of Assurances, 14
8. Inspector of Schools, Coorg & B'lore
9. Pay & Accounts Officer, 11

Civil & Military Station, Bangalore,

with reference to the Proceedings of

the Hon'ble the Resident No.10105,

dated the 4th Dec. 1923, with the

request that he will be so good as to

send an estimate of the number of

copies of each of the forms which will

be required annually.

(Code word for telegrams)

*
Memo. No.326, dated the 3rd
December 1924, from the
Deputy Controller, Central
Printing Office, Delhi.

Re L
192-23

ES/ A. V. L. C. aton

Secy. to the Resdt.

T. N. Changanachari
15/12
15-12-24

S. 5.

SGPI-S27-165DCFS-19-11-23-4,00,000.

Urgent
2853/17
25/12

District and Sessions Court,
C. & M. Station,
Bangalore, Dated 22nd December '24.

From

B. Rama Rau Esq., B. A., B. L.,
District and Sessions Judge,
C. & M. Station, Bangalore.

To

The Secretary to the Hon'ble the Resident in Mysore,
B A N G A L O R E.

Sir,

S.12 With reference to your memorandum No. 10147/192-1923 dated 20/12/1924, I have the honour to state that 50 copies each of Forms I and III, and 100 copies each of Forms II and IV may be required annually for the use of my Office and Offices subordinate to me.

RESIDENT'S OFF.
3/1/25
9391
28/12/24
192/23

I have the honour to be,
Sir,
Your most obedient Servant,

B Rama Rau

DISTRICT AND SESSIONS JUDGE.

PSR.

1.

14
16/23/12
No. 2954/35-24.

Office of the Inspector of Schools
Coorg and Bangalore,
Bangalore, Dated 22nd December 1924

From

J. A. Yates, Esq., M. A.,
Inspector of Schools.

To

The Secretary to
the Hon'ble the Resident in Mysore,
Bangalore.

Sir,

S. 12 With reference to your No. 10149/192-1923, dated
20-12-1924, I have the honour to state that I shall
require the following copies for the use of my office
and the subordinate office and institutions:-

Form	I	15
Form	II	50
Form	III	50
Form	IV	40

I have the honour to be,
Sir,
Your most obedient servant.

J. Yates

Inspector of Schools,
Coorg and Bangalore.

3/12/25
RECEIVED
9397
23/12/24
1924/123

No. 1543 ENCLOS.

Residency Surgeon's Office
CIVIL AND MILITARY STATION.

Bangalore, 23rd. December 1924

FROM

Lt-Col. R.E. Standage, C.I.E., M.R.C.P., F.R.C.S.,
I.M.S.,
Residency Surgeon.

64 ✓

6/1/25.

TO

The Secretary
to the Resident in Mysore, Bangalore.

SUBJECT:- Standardisation of certain forms of registers
designed with the object of enabling offices to keep a
watch on their expenditure under the various budget
heads.

SIR,

With reference to your Memorandum No. 10145
192-1923

dated 20th. December 1924 I have the honour to inform you
that 50 copies of each of the forms referred to are re-
quired annually

I have the honour to be

Sir,

Your most obedient servant,

file
13
6/1

R. E. Standage

C.I.E.

Lt-Col., I.M.S.

Residency Surgeon, Bangalore.

9
13
14.1
No. 961/A.

Office of the District Supdt. of Police,
Civil and Military Station, Bangalore,

Dated the 3rd January 1925.

From

H. Dawson Esquire,
District Supdt. of Police,
Civil and Military Station, Bangalore.

To

The Secretary to the Hon'ble the Resident
in Mysore, Bangalore.

Sir,

Ref:- your memorandum No. 10146/192-1923 dated 20th
December 1924.

I request that I may be supplied with 100 copies of each
of the forms referred to in the above.

3/1/25
DISTRICT SUPDT. OF POLICE.

No.P&A-Mis/1541.

Pay and Account Office. 17

Bangalore, dated 3rd January 25.

From

M.R.Ry. G.K.Seshadri Sarma Avl. B.A.,

Pay and Accounts Officer, Bangalore.

To

The Secretary to the Hon'ble the Resident
in Mysore, B a n g a l o r e.

Sir,

9/12 ✓
'With reference to your letter No.10150/192-
1923 dated 20-12-1924, I have the honour to state
that 10 forms of Form I, 20 of Form II, 10 of
Form III and 30 forms of Form IV will be sufficient
for the requirements of the pay and account office.
Form I, II and III may preferably be bound together
in register form.

I have the honour to be,

Sir,

Your most obedient servant,

Pay and Accounts Officer.

IDENT'S OFF.

BANGALORE

92

7-1-25

1925

W.K.

Dis No. 607

District & Sessions Court of
C. & M. Station,
Bangalore, 8th January 1925.

From

B. Rama Rau Esq., B. A., B. L.,
District & Sessions Judge, & Registrar of Assurances,
Civil & Military Station, Bangalore.

To

The Secretary to the Hon'ble the Resident in Mysore,
B A N G A L O R E.

Sir,

1-12 With reference to your Memorandum No. 10148/ 192-1923,
dated the 20th ultimo, I have the honour to state that 30 copies of
each of the Nos. I, II, & III and 60 copies of form No. 1V may be
required annually for the use of my Office and of that of the Sub-
Registrar, Civil and Military Station, Bangalore.

I have the honour to be,
Sir,
Your most obedient Servant,

B. Rama Rau
REGISTRAR OF ASSURANCES.

140 X
9-1-25.

172 MB

No. 81-119/24
41-24

H. O.
1,000-8-11-1924.
3

CIVIL & MILITARY STATION, BANGALORE,
MUNICIPAL OFFICE,

Dated, 19 January 1925.

T. B. RUSSELL, Esq., I.C.S.,
President, Municipal Commission,
Civil and Military Station, Bangalore.

IDENT'S OF

From

Master No. 518

Received 21-1-25

1925

The Secretary to the Hon'ble

the Resident in Mysore,

Bangalore.

SIR,

Sl 12

With reference to your letter No.10144/192-1923 dated the 20th December 1924, I have the honour to note in the margin the number of copies of each of the forms which will be required annually for the several departments of this Municipality.

Form No.I	Form No.II	Form No.III	Form No.IV
<u>60</u>	<u>150</u>	<u>Nil</u>	<u>500</u>

I have the honour to be,
Sir,
Your most obedient servant,



for PRESIDENT, M.C.

S.B.19-1.

411

16/11

NO. 174.
GOVERNMENT OF INDIA
MINISTRY OF REVENUE

Sd/-, the 10th January 1955.

Copy of the uncorrupted copy of the report to the
Collectors of Customs, Comptroller of Customs, Commissioner,
Northern India Salt Revenue and the Opium Agent, Bangalore.

RESIDENT'S OFFICE

BANGALORE

335

Page No. V.

Copy of Record

16-1-55

By Order, Secy.

Ram Nar

for Secretary, General Dept. of Revenue.

LIST OF PAPERS FORWARDED.

Finance Department Resolution No. 1944-1, dated the 18th
December 1954.

No. 10242-A.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

ACCOUNTS AND FINANCE.
Classification of receipts, etc.

Delhi, the 18th December 1924.

RESOLUTION.

THE Auditor General has suggested to the Government of India that for purposes of appropriation audit in the Account offices as well as in the offices of the departmental controlling officers who have to watch the progress of expenditure against sanctioned grants, it is desirable that the officer drawing each bill should record the correct head of classification on the bill itself. The responsibility for the correct classification of charges rests finally with the audit office, but the Auditor General is of opinion that chances of mistakes would be minimised if the proper heads of account were prominently shown on bills by the drawing officers and the audit office was left merely to check these classifications.

2. The Government of India have decided to give effect to this suggestion with effect from the 1st April 1925. All controlling officers should intimate the proper classification of expenditure to drawing officers under them and instruct them to record the classification on bills presented by them for encashment.

3. In the standard bill forms now under preparation space has been left for showing the classification. In the case of forms which are not standardised, a similar arrangement should be made when the existing stocks of the forms in question are exhausted and a new stock is being printed.

(Sd.) A. C. McWATTERS,

Secretary to the Government of India.

No. 10243-A.

Ordered that copies of the Resolution be forwarded to the High Commissioner for India; to the several Departments of the Government of India; to the Financial Adviser, Military Finance; to the Financial Adviser, Posts and Telegraphs; to the Central Board of Revenue; to the Private Secretary to His Excellency the Viceroy; to the Military Secretary to His Excellency the Viceroy; to the Auditor General; to all Accountants General; to the Comptroller, Assam; to the Heads of Departments subordinate to the Finance Department; to the Deputy Controllers of the Currency, Calcutta, Bombay and Delhi; and to the Audit Officer, Indian Stores Department.

P. R. RAU,

for Secretary to the Government of India.

All communications •
should be addressed
to the Secretary to the
Resident in Mysore,
Bangalore,
by designation and not by name.

OFFICE OF THE RESIDENT IN MYSORE,

Bangalore, 27 / 1 / 1925.

No. 728-34 ENCLOS. 1

A copy of the ^{Resolution} marginally* noted letter, with enclosure, is forwarded

to the (1) Collector to Dist: Magte:

(2) Residency Surgeon,

(3) Dist: Sessions Judge
and Registrar of Assurances

(4) Dist: Supt: of Police

(5) Inspector of Schools, Govt
and

(6) President, Municip: Council

(7) Pay & Accounts Officer

L. & M. Station, Bangalore, for information and
guidance
Secretary to the Resident.

Resolution No. 10242 dated 18-12-1924

of from the Govt: of India
Finance Deptt.

22 20
A.
Encls to P.V.L

226/1
B

T. N. Thangavelu Mudaliar,
22-1-25.

R. O. No. 106. (a) - R. P. B. - 7-1924. - 2006.
Secy: to the R
22/1

Very Early

No. 5011/24.

Office of the Collr. & Dist. Magte.,
Civil and Military Station, Bangalore,

Dated 24th January 1925.

RESIDENT'S OFF ✓

BANGALORE

From
Register No. 797

Date of Receipt 29-1-25.

N. 192/23.

T. B. Russell Esquire, I.C.S.,
Collector and District Magistrate,
C. & M. Station, Bangalore.

To

The Secretary
to the Resident in Mysore,
Bangalore.

Sir,

8/12 ✓ Budget heads- Watch on expenditure- Standardisation
of certain forms of registers- estimate of the forms re-
quired- Your No. 10143/192-23 dated 20-12-24.

I furnish in the margin an estimate of the number
of forms required annually.

I have the honour to be,
Sir,
Your most obedient servant,

Collector & Dist. Magistrate.

DESPATCHED
27 JAN 1925

26-1-25
26/1

*

	Form I.	Form II.	Form III.	Form IV.
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No. of copies
required.

60

50

40

120

No. 1023 DATED BANGALORE

4/2/1925

FROM

S. V. L. Bates Esq. D.C.L.

SECRETARY TO THE RESIDENT IN MYSORE.

To

The Deputy Controller,
Central Printing Office,
CalcuttaSl. 11
192-23Reference ^{his} ^{Memo:} ^{my-} ^{letter} ^{your} ^{telegram} No. 326 dated 3rd Dec: 1924

Subject :- Standardisation of certain forms of registers designed with the object of enabling officers to keep a watch on their expenditure under the various budget heads.

The forms forwarded with his memo: are suitable for use in this Residency and in the C + M of Mysore. There are no remarks to offer. The approximate number of copies of each of the forms which will be required annually is given below:-

Form I = 400 copies

Form II = 650

Form III

Form III = 400 copies

Form IV = 1200 "

The Pay and Accounts.

Sl 17
192-23

Officer, Bangalore is

suggests that Forms
I, II, and III may
preferably be
bound together in
register form

SJ/ H L Cater.

Secretary to the Resident.

T. N. Changanachari
Mandali
2-2-1925

18
2/2

23/2
1925

21
No. 961/A *MB* ✓

Office of the District Supdt. of Police,
Civil and Military Station, Bangalore,

Dated the 16th February 1925.

From

H. Dawson Esquire,
District Supdt. of Police,
C & M Station, Bangalore.

RESIDENT'S

RAM ✓

Register No. 1419.

To

The Secretary to the Hon'ble the Resident, *Case of Account 19-2-25.*
in Mysore, Bangalore. *192/23.*
John...

Sir,

(16)

Ref:- this office No. 961/A dated 3rd January 1925.

.....

I request that the forms indented for in the above may be
supplied at an early date.

H. Dawson

DISTRICT SUPDT. OF POLICE.

MB
17/2

DS.

No. 1659 ENCLOS.

Dated Bangalore,

22/2/1925.

FROM

Major K. A. G. Evans Gordon
 SECRETARY TO THE RESIDENT IN MYSORE.

To

The Dist. Supt. of Police,
 C. I. No. Station, Bangalore.

- Reference

~~my~~ letter
 his telegram

No. 961/A of 16-2-1925.

Subject:-

Standardisation of certain
 forms of registers designed with the
 object of enabling officers to keep a watch
 on their expenditure under the various budget
 heads.

The question
 is still under the
 consideration
 of the ^{Govt. of} ~~Deputy~~
 India, and
 no final orders
 have

have yet been passed

Kel
22.2.15
Secy to the President

T-H. Thangavelu
Mudalvar
20-2-25

A.O.
20/2

Pu
23/2

2
10/5/25

No.148(1)-A.

A copy of the undermentioned paper is forwarded to

the Hon'ble the Resident at Hyderabad,
the Hon'ble the Resident in Mysore, ✓
the Hon'ble the Agent to the Governor General in
Central India,
the Hon'ble the Agent to the Governor General in
Rajputana,
the Hon'ble the Agent to the Governor General and Chief
Commissioner in Baluchistan,
the Hon'ble the Chief Commissioner of Ajmer-Merwara,
the Hon'ble the Chief Commissioner and Agent to the
Governor General in the North-West Frontier
Province,
the Hon'ble the Political Resident in the Persian Gulf
Bushire,
the Hon'ble the Agent to the Governor General in the
States of Western India,
His Britannic Majesty's Consul-General and Agent of the
Government of India in Khorasan,
His Britannic Majesty's Consul for Sistan and Kain,
the Resident at Baroda,
the British Envoy at the Court of Nepal, Kathmandu.
the Resident in Kashmir,
the Resident at Gwalior,
the Military Adviser-in-Chief, Indian State Forces,
the Political Officer in Sikkim,
His Britannic Majesty's Consul-General, Kashmir,
the Agent to the Governor General, Punjab States,
the Agent to the Governor General, Madras States,

for information and guidance.

By order, etc.,

E. B. Higgs

Assistant Secretary to the Government of India.

Foreign and Political Department,

Delhi;

The 27th February 1925.

Resolution by the Government of India, in the
Finance Department, No.10242-A., dated the 18th December
1924.

(Handwritten signature)

RESIDENT'S OFFICE

BANGALORE

Register No. 1773

Date of Receipt 3-3-25

File No. 192

1920

No. 10242-A.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

ACCOUNTS AND FINANCE.
Classification of receipts, etc.

Delhi, the 18th December 1924.

RESOLUTION.

THE Auditor General has suggested to the Government of India that for purposes of appropriation audit in the Account offices as well as in the offices of the departmental controlling officers who have to watch the progress of expenditure against sanctioned grants, it is desirable that the officer drawing each bill should record the correct head of classification on the bill itself. The responsibility for the correct classification of charges rests finally with the audit office, but the Auditor General is of opinion that chances of mistakes would be minimised if the proper heads of account were prominently shown on bills by the drawing officers and the audit office was left merely to check these classifications.

2. The Government of India have decided to give effect to this suggestion with effect from the 1st April 1925. All controlling officers should intimate the proper classification of expenditure to drawing officers under them and instruct them to record the classification on bills presented by them for encashment.

3. In the standard bill forms now under preparation space has been left for showing the classification. In the case of forms which are not standardised, a similar arrangement should be made when the existing stocks of the forms in question are exhausted and a new stock is being printed.

(Sd.) A. C. McWATTERS,

Secretary to the Government of India.

No. 10243-A.

Ordered that copies of the Resolution be forwarded to the High Commissioner for India; to the several Departments of the Government of India; to the Financial Adviser, Military Finance; to the Financial Adviser, Posts and Telegraphs; to the Central Board of Revenue; to the Private Secretary to His Excellency the Viceroy; to the Military Secretary to His Excellency the Viceroy; to the Auditor General; to all Accountants General; to the Comptroller, Assam; to the Heads of Departments subordinate to the Finance Department; to the Deputy Controllers of the Currency, Calcutta, Bombay and Delhi; and to the Audit Officer, Indian Stores Department.

P. R. RAU,

for Secretary to the Government of India.

No. P-2246
Encl. 2.

27
Pay and Accounts Office,
Bangalore,
Dated the 4th March 1925.

From

The Pay and Accounts Officer,
Bangalore.

To

PRESIDENT'S OFFICE

BANGALORE

1889
6-3-25
Sir,
Date of Receipt

The Secretary to the Hon'ble the Resident
in Mysore
Bangalore

I have the honour to forward herewith for favour of
information two copies of the Instructions issued by the
Government of India to officers drawing bills on the Hon'ble
the Resident's Treasury, Bangalore, now styled The Pay and
Accounts Office, Bangalore.

I have the honour to be,
Sir,
Your obedient servant,

W. S. S. S.

NMS.

Pay and Accounts Officer.

Instructions to Officers drawing bills on the Hon'ble the Resident's Treasury, Bangalore.

A pay and account office in charge of a Pay and Accounts Officer is being instituted from 1st October 1924 in place of the Hon'ble the Resident's Treasury at Bangalore. Officers who have hitherto dealt with the Treasury should from 1st October 1924 transact business with the pay and account office. The existing procedure for the receipt and payment of money will remain unchanged.

2. The Pay and Account Office, Bangalore, will take over all the work of the check of transactions, compilation of accounts and connected correspondence now carried on by the Accountant General, Madras. The correspondence relating to leave, pay and allowances of gazetted officers, annual establishment returns, audit objections, reappropriation of funds, applications and verification of services for pension, etc., which drawing officers now carry on with the Accountant General, Madras, should in future be directed to the Pay and Accounts Officer in charge of the Pay and Account Office, Bangalore. Answers to any communication which they may have already received from the Accountant General, Madras, on these subjects should be sent to the Pay and Accounts Officer.

3. *Special instructions for the offices of the Survey of India, Southern Circle.*—The Pay and Account Office will finally check and compile the accounts of the transactions of all the parties and other offices appertaining to the Survey of India, Southern Circle. The procedure for the receipt and payment of money at the treasuries will continue to be the same as at present till the 31st October 1924. From the 1st November 1924, the office of the Superintendent, Southern Circle, Drawing Office, Bangalore, and No. VII Party will cease to draw any sums on abstract bills. Travelling allowance and contingent charges should be drawn on detailed bills which should first be submitted to the Superintendent, Southern Circle, for executive check, countersignature and transmission to the Pay and Account Office where they will be finally checked with reference to Account Rules and paid. Other parties which may be in recess in Bangalore after 1st November 1924, should similarly submit detailed bills for what are known as "Other charges". Fixed charges will continue to be drawn on detailed bills as at present.

The Pay and Account Office will dispose of all questions such as those relating to leave, pay and allowance of gazetted officers, etc., etc. (*vide* paragraph 1 above) appertaining to the Survey of India Department, Southern Circle, which are now dealt with by the Office of the Accountant General, Central Revenues, Delhi. Any correspondence now carried on with the above mentioned officer should in future be directed to the Pay and Accounts Officer, Pay and Account Office, Bangalore. Answers to communications which have already been received from the Accountant General, Central Revenues, on these subjects should be sent to the Pay and Account Office, Bangalore.

4. The Pay and Accounts Officer has been instructed to accept as a valid countersignature upon travelling allowance and contingent bills the signature of any officer to whom the Superintendent, Southern Circle, may delegate the power of countersignature during his own absence from headquarters.

5. The Pay and Accounts Officer has in addition been instructed, when any bill contains an item which he considers to be objectionable, to pass the bill for payment of the balance of its total amount, omitting the objectionable item only. This is intended to prevent inconvenience due to delay in payment.

Encl: 4.
P.O. No. 2262

11

Pay and Accounts Office,
Bangalore,
Dated the 5th March 1925.

From

The Pay and Accounts Officer,
Bangalore.

DENT'S Cr To

HANDS

1925

7-3-25

use of Receipts

The Secretary to the Resident
Bangalore

I have the honour to forward herewith for information

~~4 copies~~ of the instructions issued by the Government of
India, to the Pay and Accounts Office, Bangalore.

I have the honour to be,
if,
Your obedient servant,

W. S. Parvathi

Pay and Accounts Officer.

178. 4 copies

Instructions for the Pay and Account Office, Bangalore.

Status of the Pay and Accounts Officer.—The Pay and Accounts Officer is responsible to the Government of India, Finance Department. He is, however, *ex-officio* financial adviser to the Hon'ble the Resident and to the Superintendent, Survey of India, Southern Circle. He will be bound to carry out any orders issued by the Hon'ble the Resident or the Superintendent, Survey of India, Southern Circle, in matters relating to the passing of the expenditure and the maintenance of accounts. If the Pay and Accounts Officer considers that an order passed by one of these authorities is *ultra vires* or otherwise irregular or involves a breach of one of the canons of financial propriety, or that an order regarding classification and the form of the accounts contravenes any order issued by the Auditor General, he should place his view in writing before the sanctioning authority. If that authority decides to adhere to the order, the Pay and Accounts Officer should require it to be communicated to him in writing over the signature of the authority himself. When it has been so communicated, he should obey it without question. If the Pay and Accounts Officer does not adopt this procedure in respect of any particular order, it will be held that he has accepted the order as one to which he need not take objection. Written orders, if any, passed under this procedure should be filed in a register which will, along with other accounts and records of the Pay and Account Office, be subjected to the scrutiny of the audit staff. The audit officer should specially examine this register during his periodical visits to the Pay and Account Office.

2. *Procedure for the watch over the disposal of bills received.*—The treasury at present maintains no register of bills received. The parties who present bills are ordinarily expected to wait at the counter and take delivery of the passed bills for presentation at the bank. At the time of delivery the register of orders issued on the bank is posted at the treasury. From 1st October 1924 all bills received at the Pay and Account Office should be entered at once into a register of bills received. At the time of delivery, after being passed for payment, the bill should as at present be entered in the register of orders issued on the bank.

A special procedure is said to be in force at the treasury in respect of pension payments which neither pass through the register of bills received nor through the register of orders issued on the bank. It is understood that the bank's staff attend at the treasury with money on pension payment days and make the payment themselves, directly the pensions are passed for payment by the treasury officer. From 1st October this procedure should be changed so as to record all bills presented in the register of bills received. The Pay and Accounts Officer should consider whether in the circumstances of the case it is also necessary to post the pension payments in the register of orders issued on the bank. The question should be carefully gone into locally and proposals submitted as to the exact procedure to be adopted having special regard to the necessity for providing adequate safeguards against fraud.

The above applies to bills which are presented at the Pay and Account Office for being passed for payment at the bank. The existing procedure should continue in respect of payments made direct by the

bank. (for example, military cheques) of which the Pay and Account Office will first obtain cognisance only on receipt of the bank's daily account containing the entries of the actual payments.

3. *Subsidiary registers now maintained in the treasury.*—Under the present procedure separate subsidiary registers both for receipts and disbursements are maintained in the treasury, one set of registers being used for ordinary transactions adjustable against Mysore Residency, Madras Provincial, and Account Current, etc., heads and another set for those chargeable to the Mysore Assigned Tracts. Under the new system the latter will remain unchanged, while the headings of the former should be modified so as to transfer Madras Provincial items to Account Current with Madras and also to provide for the adjustment to final heads of account of central items, such as those relating to the Survey of India, which are now passed on to the Accountant General, Central Revenues. Transactions which are finally adjustable by the Accountant General, Central Revenues, or by the Pay and Account Office, Survey of India, Calcutta, should be shown under "Accountant General, Central Revenues, Suspense—Bangalore" or "Calcutta Suspense, Survey", as the case may be.

4. *Returns to be submitted to the Accountant General, Central Revenues.*—Under the present procedure all the transactions are incorporated in the books of the Accountant General, Madras, and those appertaining to Bangalore Residency and the Mysore Assigned Tracts are then passed on in lump totals without vouchers to the Accountant General, Central Revenues, through the exchange accounts. Transactions relating to the Survey of India and other departments are also passed on to the Accountant General, Central Revenues, but are supported by vouchers. Debt and deposit items are finally adjusted in the Madras books. From 1st October the Pay and Account Office, Bangalore, will become an outpost of the office of the Accountant General, Central Revenues, who will receive monthly a compiled account without vouchers in respect of the transactions of the Bangalore Residency and Mysore Assigned Tracts and the debt and deposit transactions connected therewith. The compiled account for a month should be despatched by the Pay and Account Office by the 25th of the following month. In regard to transactions of the Survey of India, Bangalore Circle, a similar compiled account without vouchers should be submitted by the Pay and Account Office, Bangalore, to the Pay and Account Office, Survey of India, Calcutta, by the 25th of the following month. In respect of occasional transactions, such as those of the Deputy Auditors General, Military Test Audit, etc., the detailed audit and accounting of which will remain in the main office of the Accountant General, Central Revenues, a detailed list of receipts and payments should be separately submitted and the figures adjusted through the suspense head "Accountant General, Central Revenues, Suspense—Bangalore". Transactions which are adjustable by one of other of the new Pay and Account Offices at Calcutta should be similarly adjusted through special suspense heads, the detailed lists being sent direct to the office concerned.

5. *Form of classified account.*—During the current year, the separate forms of classified treasury account now in use for the general transactions and those of the Assigned Tracts, respectively, may continue to be used for compilation. There will of course be no entries under provincial

heads which would from 1st October 1924 automatically be transferred to Account Current with Madras. (Head to be opened in manuscript).

6. *Lists of payments.*—At present separate sets of lists of payments of establishment bills, G. O. bills, etc., are submitted to the Accountant General, Madras, one for the Assigned Tracts and another for the general treasury transactions. As the treasury will become a combined pay and account office, it will be saved the work of preparing office and fair copies of lists of payments in respect of expenditure adjusted finally on its own books, as it will be sufficient to file the vouchers in serial order as shown in the subsidiary registers and to produce the bills with the registers to the auditors for check. In effect therefore the lists of payments on account of the Assigned Tracts will be completely done away with, while the lists of payments in respect of the general transactions of the treasury will be much reduced in size, as these will show only items adjustable by other account officers including the Accountant General, Madras. Lists of payments for the following will probably suffice :—

- (a) *Madras.*—One list for pensions adjustable to Madras provincial, a second list for all other charges, (such as leave allowances of officers and establishments), a third list for items adjustable to Coorg Suspense account.
- (b) *Other provinces.*—One set for each province to include all items, such as leave salaries.
- (c) A monthly list of interest payments, discharges, etc., accompanied by vouchers will also require to be submitted to the Public Debt Office.

7. *Schedule of receipts.*—A monthly schedule of receipts should similarly be submitted to the account office concerned in respect of receipts passed on through exchange accounts. The lists of payments and schedules of receipts of a month should be despatched without fail by the 7th of the following month. Care should be taken to see that these lists and schedules are quite correct and complete and agree in all respects with the figures debited or credited under the exchange account heads concerned.

The detailed lists of items adjusted through the suspense account should be similarly forwarded to the Accountant General, Central Revenues, or the Pay and Account Office concerned by the 7th of the following month.

8. *Special rules for Bangalore Assigned Tracts.*—The Accountant General, Madras, has published a manual containing these special rules ; which should be applied, except in so far as they may be superseded by particular instructions consequential to the institution of a separate Pay and Account Office in place of the treasury. The Pay and Accounts Officer will be responsible to maintain this manual by issuing corrections from time to time with reference to modifications that may be introduced in the rules.

9. *Expenditure under Madras 'Central' grants.*—The expenditure under the Madras 'Central' grants now include Bangalore charges under " 19 & 20—Interest ", " 28—Ecclesiastical ", " 38—Currency—Charges for remittance of treasure ", " 44—Territorial and Political Pensions " and " 45—Superannuation Allowances and Pensions " :—

- (a) As regards interest charges, under the orders conveyed in
No. D.12333-F., dated 7th July 1924, the Controller of the

Currency is responsible to conduct appropriation audit for India as a whole. The Pay and Account Office should adjust the charges finally and furnish information to that officer as to the progress of actuals.

- (b) Regarding Ecclesiastical charges, Bangalore forms part of the Madras Diocese and the Madras scale of chaplains includes those employed in Bangalore. It is understood that the chaplains at Secunderabad are similarly situated, though their charges are finally audited and adjusted by the Accountant General, Central Revenues, without any reference to the Accountant General, Madras. These charges for the current year may be passed on to the Accountant General, Madras; but a transfer of the budget provision may be effected, with effect from the budget of 1925-26.
- (c) The charges for Remittance of treasure should be finally adjusted by the Pay and Account Office. Details of actual expenditure adjusted should, however, be furnished to the Deputy Controller of the Currency, Madras, for departmental check by that officer with reference to the orders for remittance issued by him.
- (d) The charges under "44—Territorial and Political Pensions" and "45—Superannuation Allowances and Pensions" may be audited finally in the Pay and Account Office, Bangalore; but for the current year the figures without vouchers may be passed on for adjustment against the territorial grant. The budget provision may be transferred to the Accountant General, Central Revenues, with effect from the budget of 1925-26.
- (e) The receipts, if any, under the heads corresponding to the major heads of expenditure mentioned in this paragraph should also be brought on to the accounts and estimates for which the Pay and Account Office is responsible.

10. *The speeding up of Exchange Accounts.*—The Pay and Account Office should complete its accounts of a month by the first week of the next month. It should send the lists of receipts and payments referred to in paragraphs 6 and 7 above in advance direct to the officers concerned by the 7th of the following month, thus ensuring that the responding adjustments are made by the latter officers in the same month of account as that in which the original debits and credits are raised through the Accountant General, Central Revenues. In practice, these advance lists of receipts and payments supported by vouchers, where necessary, should be in the hands of the responding accounts officers by about the same dates as the ordinary lists of payments and schedules received by them from their own treasuries. This procedure will speed up adjustments under exchange accounts and thus ensure that the final compiled figures more correctly represent the actual progress of expenditure.

11. *Responsibility for adjustments in Exchange Accounts.*—The office of the Accountant General, Madras, will be responsible for watching the original adjustments relating to Bangalore accounts up to 30th September 1924, and responding adjustments up to August 1924 or July

1924 as specified in connection with particular exchange accounts. As regards original items, details are available in the office of the Accountant General, Madras, up to the accounts of August 1924 inclusive in respect of receipts and up to the 1st list of September 1924 in the case of payments. The accounts of September 1924 will be completed in the Pay and Account Office, Bangalore, and sent to the Accountant General, Madras, accompanied by a schedule supported by vouchers for payments after 10th September 1924 in respect of Exchange Account and General Provident Fund transactions.

Debits and credits that may be received from other account offices up to the exchange account of August 1924 (or July 1924 as the case may be) inclusive will be dealt with by the Accountant General, Madras, in consultation with the Pay and Accounts Officer.

11-A. *Stamp Accounts*.—The *plus* and *minus* memos of stamps received from the Mysore State will be finally dealt with by the Pay and Accounts Officer, Bangalore. As regards stamps received from the Superintendent of Stamps and Stationery, Madras, the *plus* and *minus* memos should continue to be submitted to the Accountant General, Madras, to enable that officer to check the stock accounts of the Superintendent of Stamps, Madras. The Pay and Account Office may continue to receive supplies of stamps from the Superintendent of Stamps, Madras, and make annual adjustments in consultation with the Superintendent of Stamps and the Accountant General, Madras, in respect of the cost of manufacture, incidental charges, etc., of the stamps supplied.

12. *Facilities for payments at State treasuries*.—If payment is required on any bill from any of the Mysore treasuries the present procedure is for the officer concerned to present the bill to the treasury and obtain a pay order from the treasury officer authorising the disbursement of the amount from the desired State treasury and the debit of the same through the "Jamma Kurch" accounts which are presented by the Controller of the Mysore State for adjustment twice a month at the Hon'ble the Resident's treasury. The same procedure should continue after the institution of the Pay and Account Office.

13. *Adjustments with Mysore State*.—The instructions in para. 11 of the Bangalore manual should be followed by the Pay and Account Office for the adjustment of transactions originating in Mysore State, and included in the "Jamma Kurch" accounts.

Debits and credits originating in other provinces, for example, interest on Mysore bonds, Mysore pensions, etc., are now adjusted through the Accountant General, Madras, who passes the transactions through the head "Accounts Current with the Indian States" and submits the monthly schedule of demands to the Controller of Mysore, which is cleared by a net payment from the Mysore State treasury to the Resident's treasury or *vice versa* as the case may be. This procedure may continue up to and inclusive of transactions appertaining to the exchange account of August 1924 in the case of certain Accountants General and July 1924 in respect of others (*vide* the Auditor General's letters on the subject); in respect of subsequent transactions the accounts officers concerned will pass on the transactions to the Accountant General, Central Revenues, and send an advance schedule of the

same direct to the Pay and Account Office, Bangalore, in order to enable that office to prepare the schedule of demands and make the consequential adjustments with the Mysore State. For some months from October 1924 there will be two sets of schedules of demands, one prepared by the Accountant General, Madras, in respect of old items and another by the Pay and Account Office for current items. The receipts of payments in adjustment of schedules on demands issued by the Accountant General, Madras, will be passed on to that officer through the exchange account.

14. *Transfer of balances under Deposit Heads.*—Account adjustments should be made transferring to the Accountant General, Central Revenues, the balances at credit of the various debt and deposit accounts appertaining to Bangalore; these relate to the G. P. Fund, I. C. S. Provident Fund, Deposits including Revenue, civil courts and criminal courts and personal deposits, civil advances including objection book advances, house building advances, passage advances, etc.. stock accounts of opium, permanent advances and suspense accounts. The correctness of these initial adjustments should be specially scrutinised by the audit staff. Balances outstanding on the 30th September 1924 under remittance heads need not be passed on to Bangalore, but should be finally adjusted in the office of the Accountant General, Madras.

The Pay and Account Office should maintain the necessary broadsheets, etc., under the various deposit heads in question.

15. *G. P. Fund Ledgers.*—The ledgers and broadsheets appertaining to the G. P. Fund Accounts of Bangalore should be posted and reconciled to the end of September 1924 in the office of the Accountant General, Madras. The schedules from October, 1924 onwards will be posted in the Pay and Account Office. The balances at credit of the subscribers on 30th September 1924 will be transferred to the books of the Accountant General, Central Revenues, and ledger extracts posted up to September 1924, will be forwarded by the Accountant General, Madras, by the 20th October to the Pay and Account Office in support of the balances. The ledger relating to the G. P. Fund accounts of Bangalore, which has been copied by the special clerk, will be verified with the ledger extracts and posted to September 1924 by the Pay and Account Office. The fund account of subscribers whose pay is debitable jointly to Bangalore and Coorg and is drawn at the Bangalore treasury will be maintained by the Pay and Account Office. The Pay and Account Office should furnish a list of subscribers to the Accountant General, Madras, to ensure that all the ledger extracts relating to them are forwarded by the Accountant General's office.

16. *Audit, etc., Registers.*—A good many of the registers now maintained in the Accountant General's office, Madras, in respect of Bangalore are in the shape of separate volumes for Bangalore and are being bodily transferred to the new Pay and Account Office. These are :—

1. Establishment audit registers; entries relating to a few Coorg establishments extracted for use in the Accountant General's office before transfer.
2. Contingent audit register.
3. Deposit receipt and clearance registers.

4. Pension audit Register ; general pensions.

5. Annual establishment returns.

Other registers have, however, had to be copied out as the existing registers in the office of the Accountant General, Madras, contain entries relating to many districts.

These registers are the following :—

1. Gazetted audit register.
2. Register of last pay certificates for gazetted officers.
3. History of Services.
4. Register of leave account for gazetted officers.
5. Pension audit registers (special and territorial and political pensions).
6. Register of permanent advances.
7. Register and broadsheet of special recoveries.
8. Register of Government servants lent or transferred to foreign service.
9. Broadsheet of contribution towards pension and leave salary.
10. Broadsheets of objection books, motor car, conveyance, house building and passage advances.
11. G. P. Fund ledger and I. C. S. Provident Fund Register.

17. *Distribution of work.*—The present distribution of work in the accounts section of the treasury may be summarised in general outline as follows :—

- (a) One head accountant. Pay Rs. 125—5—150—General supervision.
- (b) One deputy accountant. Pay Rs. 80—4—100—Passing of bills (other than those of the Assigned Tracts) for payment, and work connected with the interest on Government securities, discharge of war bonds, etc.
- (c) 9 assistant accountants. Pay Rs. 35—2—55. Their duties are roughly as follows :—
 - 1st assistant. Compilation of treasury account and lists of payments (except the Assigned Tracts).
 - 2nd assistant. Compilation of treasury account and lists of payments (except the Assigned Tracts).
 - 3rd assistant. Maintenance of subsidiary registers working to the daily agreement of the accountant's cash book.
 - 4th assistant. Assists the 2nd accountant, passes Assigned Tracts bills and maintains subsidiary registers for Assigned Tracts transactions and is in charge of deposit work.
 - 5th assistant. Pension work.
 - 6th assistant. Posts and Telegraphs and Stamps.
 - 7th assistant. Military transactions.

8th assistant. Assists deputy accountant in connection with interest work.

9th assistant. Typist, indexer and despatcher.

After the reconstitution of the treasury from 1st October, it will be necessary to add to the above strength of the account branch two permanent clerks from the Accountant General's Office, Madras, who will in status be immediately below the head accountant and above the deputy accountant. The head accountant may continue to be in subordinate charge of the office as at present. One of the clerks from the Accountant General's office may take the work connected with gazetted officers' claims, while the other clerk may take over the passing of other bills (establishment and T. A.) with reference to audit registers, wherever necessary. The 4th assistant accountant mentioned above might be treated as the latter's assistant and continue the deposit work under his supervision. The deposit work will, however, be considerably lightened, as it will be unnecessary to prepare monthly lists of deposit receipts and repayments and annual returns for submission to the Accountant General; and a good part of his time should be available for assistance in passing bills. The deputy accountant will be relieved of the bulk of his present work connected with the passing of bills and may therefore be given the work of passing all the contingent bills with reference to audit registers, in addition to his work with the interest on and discharge of Government securities.

The first, second and third assistant accountants may be formed into a separate accounts group working directly under the head accountant. The duties of this group would be the daily reconciliation of transactions by means of subsidiary registers and the preparation of monthly accounts and lists of receipts and payments as observed in paras. 4 to 6 above. The lists of payments would be considerably simplified and this group may therefore be entrusted with the work of maintaining a register of bills received so as to watch the prompt disposal of bills received for payment. The work of the remaining 5 assistant accountants will remain practically unchanged.

The above is only a tentative distribution of the duties, and it will be entirely within the discretion of the Pay and Accounts Officer to make any modifications that experience may show to be necessary.

18. *Transitional arrangements*.—The post audit on the existing system of the accounts of August 1924 has been completed in the office of the Accountant General, Madras. The accounts of September 1924 with the vouchers, etc., will, however, have to be transferred without audit to the Pay and Account Office, where special arrangements should be made for the completion of the work on the old basis concurrently with the check of October transactions. This work, as also the completion of initial adjustments and correspondence connected therewith, should be the special responsibility of the clerks transferred from the Accountant General's office.

19. *Pay of Audit and Account staffs*.—The bills of the Pay and Accounts Officer and his staff will be kept along with other bills paid by him and audited in the usual course by the audit staff; the audit superintendent should, however, submit these bills for detailed review by the Audit Officer during his periodical visits.

The pay of the audit staff will be drawn on separate bills which should after preliminary audit by the audit staff at Bangalore be transferred by the Pay and Accounts Officer to the Accountant General, Madras, for final audit and record. The pay and other charges debitable to the special grant should be booked under "22-General Administration—Finance Department Special Duty Establishment—charges to be met from the lump provision for experiments".

20. *Contingent allotments*.—The allotment for contingencies of the Resident's treasury for the current year is Rs. 1,920 as follows :—

	Rs.
Rent of telephone	200
Liveries and warm clothing .. .	20
Office expenses and miscellaneous .. .	500
Service postage and telegrams .. .	1,000
Furniture .. .	200

A lump provision of Rs. 200 has been made for the current year under contingencies, for any extra furniture, etc., that may be required. A similar provision of Rs. 100 has also been made on the Audit side.

21. *Books of reference*.—The Pay and Accounts Officer and the audit superintendent will take with them their personal copies of all books of reference—Audit Code, Account Code, Civil Account Code, etc., etc., (correction slips to these may be obtained from the Accountant General, Madras). If any further sets of reference books are required, arrangements will be made to supply the same.

One copy of the Madras History of Services will be taken from the Accountant General, Madras, and a copy of the History of Services compiled by the Accountant General, Central Revenues, should be obtained from that officer.

22. *Blank forms*.—In regard to such of the blank forms as are now in use in the office of the Accountant General, Madras, (for example, forms of objection book, adjustment register, broadsheets, etc.,) and are also required by the Pay and Account Office, a small supply will be taken from the Accountant General, Madras, for use during the next few months. Arrangements will be made in due course with the Controller of Stationery, Calcutta, for the supply of these forms on an indent prepared by the Pay and Accounts Officer after a few months' experience.

The audit staff will be treated as an outpost of the office of the Accountant General, Madras, and will receive forms and stationery from that office.

23. *Receipts under II—Taxes on Income*.—Under the present procedure the bulk of the receipts on account of income-tax is adjusted either in the Assigned Tracts accounts or in the Bangalore Residency accounts. There is, however, a small residue representing deductions from salaries, pension, and interest on Government securities paid from Bangalore treasury. This will be adjusted as at present in the Madras books up to 30th September 1924. From 1st October these credits will be finally incorporated in the books of the Pay and Account Office, except when the payments from which the tax is deducted are themselves passed on

for adjustment to another accounts office. In the case of these payments, only the net amounts should be passed on as prescribed in article 52 of the Account Code.

24. *Record of progressive figures.*—The progressive figures under Bangalore in respect of Madras provincial expenditure are not required in the Pay and Account Office. Figures of actual expenditure as at the end of the year 1923-24 and those up to August 1924 in the current year under all central heads should, however, be taken so as to facilitate the preparation of the budget for future years in the Pay and Account Office. In respect of the transactions of the Bangalore Residency and the Assigned Tracts the figures should be verified with the actuals booked by the Accountant General, Central Revenues.

25. *Work in connection with the Audit and Appropriation Reports.*—The work connected with the Audit Report of 1923-24 has already been finished in the office of the Accountant General, Madras, and the Appropriation Report for that year will be similarly prepared by that officer. The Audit Report for 1924-25 should be compiled by the Audit staff in Bangalore, and the material therefor should be accumulated gradually in the process of concurrent audit. As regards the Appropriation Report for 1924-25, the Pay and Accounts Officer should prepare the appropriation accounts with a statement explaining the variation in the figures. The Audit staff will be responsible to compile an Appropriation Report on receipt of the same.

The Audit and Appropriation Reports will, as at present, be submitted to the Accountant General, Central Revenues, for consolidation into a single report for all transactions of the central Government.

26. *Renewal and encasement fees on Government Promissory notes.*—(Article 411 of the Audit Code). Fees received on or after 1st October 1924 should be credited to a separate deposit account in the Pay and Account Office and payments therefrom made by Remittance Transfer receipts by the same office on bills received by the bank. The Pay and Accounts Officer should instruct the bank accordingly.

27. *Working instructions.*—The above instructions cover many of the special features of the work in Bangalore due to the absorption of the treasury into the Pay and Account Office. For the rest, the printed instructions for departmental account offices and for the audit staff in Allahabad may for the present be followed *mutatis mutandis*. Separate self-contained instructions will be issued in due course for treasuries reconstituted as Pay and Accounts Offices.

In some respect the work of the Pay and Account Office would be more complete than that of the Police or Education Departmental Account Offices at Allahabad; for that office would maintain deposit and G. P. Fund accounts and would also be responsible for the verification of service and for report on pensions. As regards G. P. Fund accounts, every entry in the ledgers should be attested by the head accountant.

On the audit side, special features would be the absorption of the local audits of the accounts of C. M. Station Municipality, the Indian Institute of Science, the Bowring and Lady Curzon Hospital, the Official Receiver and the District Court. These audits should be carried out on the lines already adopted; the only difference being that the work will be concurrent instead of being half-yearly or annual as at present.

28. Adjustment of pension charges—

- (i) *Pensions payable by the Government of India.*—The payments will be debited direct to the appropriate heads in the classified accounts of the Pay and Account Office.
- (ii) *Pensions payable by provincial Govts.*—The following procedure hitherto followed by mutual agreement between the Madras Government and other Governments will continue to be observed :—
 - (a) Pensions wholly payable by provincial Governments will first be shown under a suspense head, and the actual total amount paid during a period of 12 months will be adjusted at the end of that period to the debit of the Government which sanctioned the pension.
 - (b) In the case of pensions partly payable by the Government of India and partly by a provincial Government, the portion due from one Government will be discharged by payment of the commuted value of its portion to the Government which takes over the whole liability for the recurring payment.
 - (c) The adjustment of the claims of different Governments will be made once a year on the 1st December. Payments up to 30th September 1924, recorded under the suspense head, will be adjusted by the Accountant General, Madras. The adjustment of pensions, payable in Bangalore in October and November 1924 and chargeable to provincial Govts., should be made by the Pay and Account Office after 1st December 1924.
 - (d) During the current year, the pensions chargeable to the Madras Government should be adjusted monthly through the exchange account, a separate list being sent as provided in para. 6 above.

29. *Budget estimates.*—The Pay and Account Office should in future undertake all work connected with the check of the revised and the budget estimates of the Bangalore Residency and the Assigned Tracts hitherto done by the Accountant General, Madras. The estimates for 1925-26 have not yet been received by the Accountant General and they may be obtained by the Pay and Account Office direct from the officers concerned. The papers relating to the above estimates that are available in the Accountant General's office are being sent to the Pay and Account Office.

30. *Communication of orders.*—It is important that the Audit staff and the Pay and Account Office in Bangalore should maintain a continual touch with the latest orders of the different authorities both as to expenditure and to interpretation of rules. Copies of all important orders of the Government of India, the Auditor General, etc., that are now supplied to all superintendents in the Accountant General's office, Madras, should be sent both to the Pay and Accounts Officer and to the Audit Superintendent.

31. *Scale check.*—The sanctioned scale of appointments in certain departments in Madras includes certain posts in Bangalore. From 1st October the Accountant General, Madras, may as a general rule conduct scale audit after excluding these posts. As regards any individual cases

that cannot be dealt with in this way, the procedure may be settled between the Accountant General, Madras, and the Pay and Accounts Officer.

32. *Miscellaneous.*—(a) The procedure indicated in article 420 (c), Currency Code, should be followed from 1st October 1924, in respect of Imperial Bank deposits. Figures should be communicated to the office of the Accountant General, Central Revenues, so as to reach him on the 3rd of the month following that to which they relate.

(b) Figures for treasury transactions (which should include Imperial Bank deposit figures also) should be so communicated as to reach the office of the Accountant General, Central Revenues, on the 12th of the month following that to which they relate.

(c) The number and date of orders of the Controller of the Currency, relating to transactions in respect of the Trust Interest Fund (if any), should be communicated so as to reach the office of the Accountant General, Central Revenues, on the 15th of the 2nd month to which they relate.

urgent.

THE PAY & ACCOUNTS OFFICE, BANGALORE.,

U.O.No.23
6-3-25.

It is proposed to substitute the following heads in the Mysore Residency Account in lieu of the existing ones with effect from 1st April 1925.

MYSORE RESIDENCY.

R E C E I P T S.

II TAXES ON INCOME.

Income-Tax.

Deductions by Government from salaries & pensions.

XXXIV STATIONERY AND PRINTING.

Stationery Receipts.

Sale of gazettes and other publications.

Other Press Receipts.

Advertisements.

Miscellaneous.

XXXV MISCELLANEOUS.

Sale of old stores and materials.

Other fees, fines and forfeitures.

Fee for registry of passports and other items.

Marriage and burial fees.

Percentage on capital cost of furniture
supplied to high officers.

Recoveries of Service Payments.

M i s c e l l a n e o u s.

E X P E N D I T U R E.

MYSORE RESIDENCY.

28 ECCLESIASTICAL. NON-VOTED.

Ecclesiastical Establishments.

Pay of Establishments.

Clerk.

Contingencies.

Petty construction and repairs.

Office expenses and miscellaneous.

Cemetery Establishment.

Contingencies.

Pay of Menials.

Office expenses and miscellaneous.

Miscellaneous Ecclesiastical charges.

Grants in aid, Donations etc.

Grant in aid to Roman Catholic Chapels.

29 POLITICAL - NON-VOTED.

Political Agents.

Resident's Office.

Pay of Officers.

Resident.
Secretary to the Resident.
Passage pay.

Pay of Establishments - Permanent.

Registrar and Clerks.
Servants.

Pay of Establishment. - (Temporary).

Allowances, Honoraria etc.

Travelling allowance.
Sumptuary allowance of the Resident.
House rent and other allowances.

Supplies and services.

Care and Repair of Residency House & Grounds.
Purchase and Repair of Tents.
Purchase and maintenance of Motor Car.
Maintenance and renewal charges of the Agency and Residency furniture (Annual maintenance grant).

Contingencies.

Petty construction and repairs.
Liveries and warm clothing.
Pay of menials.
Rents, Rates and Taxes.
Books and Periodicals.
Tour charges.
Service Postage and Telegram charges.
Office expenses and miscellaneous.

Establishment charges recoverable from other Governments Departments etc

Recovery from

Coorg Administration towards the pay of establishment of
Judicial Commissioner.
Mysore assigned Tract - do - do -
Confidential Clerk.

Treasury Establishment.

Pay of Establishment.

Clerks.
Servants.

Contingencies.

Liveries and warm clothing.
Service postage and telegram charges.
Office expenses and miscellaneous.

Medical Establishment.

Pay of Officers.

Residency Surgeon.
Passage pay.

Pay of establishment.

Clerks.
Servants.

Allowances Honoraria etc.

Travelling allowance.

Contingencies.

Liveries and warm clothing.
Service Postage and telegram charges.
Office expenses and miscellaneous.

41 CIVIL WORKS. VOTED.

Original Works - Buildings.

Political.
Repairs.
Establishment.
Tools and Plant.

45 SUPERANNUATION ALLOWANCES AND PENSIONS - VOTED.

Superannuation and Retired allowances.

Commuted value of pensions.

Gratuities.

46 STATIONERY AND PRINTING. VOTED

Government Presses.
Mysore Residency Press.
Pay of Establishments.

Manager.
Examiner, Reader, Foremen etc.
Servants.

Supplies & Services.

Purchase of types etc.

Contingencies

Pay of menials.
Office expenses and miscellaneous.

Establishment charges recoverable from other Governments Departments etc.

1/3 share debitable to Coorg.
1/4 - do - Mysore Assigned Tract.

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Will you kindly go through the above and inform me early whether the heads as proposed meet with the approval of the Hon'ble the Resident ? The main changes are in respect of the pay of the

Establishment

Establishment of the Residency Surgeon and the Residency Press. In the former case I am not aware of any special reason why the charges of the Surgeon's Clerk and servants should alone go under '32 Medical' while the Surgeon's pay goes under '29 Political' and it is for the consideration of the Hon'ble the Resident whether as proposed the pay of the Surgeon and his establishment may not be shown under a separate sub head 'Medical establishment' under '29 Political'. In the case of Residency Press the suggestion made in my letter No. P & A. Bang.15-2200, dated 2nd March 1925, has been adopted.

Sd. G. K. S. Sarma.

P & A. O.

To

The Secretary to the Hon'ble the Resident in Mysore, Bangalore U.O.

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U.O.

Pay and Accounts Office,
Bangalore,
Dated the 3rd March 1925.

From

The Pay and Accounts Officer,
Bangalore.

To

The Secretary to the Hon'ble the Resident
in Mysore,

B a n g a l o r e.

Sir

I have the honour to state that the appropriation for the Mysore Residency Press which serves the needs of the Residency, the Mysore Assigned Tract and the Province of Coorg, is at present included in the estimates of the Assigned Tract, the portions debitable to the Residency and Coorg, being deducted in lump from these estimates. The cost of the press is divided between the Residency, Assigned Tract and Coorg, in the proportion of 5:4:3 and for the reason that the Press is primarily associated with the Residency which bears the greatest share, it appears to be more correct that the full appropriation is in the first instance included in the Residency estimates, the shares of the Assigned Tract and Coorg being deducted therefrom in lump. I request that you will be good enough to inform me if the suggestion meets with the approval of the Hon'ble the Resident and whether the change may be given effect to from the accounts for 1925-26.

The favour of a very early reply is requested.

I have the honour to be,
Sir,
Your obedient servant,

Beer Sreenivas

NMS.

Pay and Accounts Officer.

M8n

DEPARTMENT.

File No. 21

BRANCH.

Serial No. 18

^{W.C. Letter}
Draft Memorandum
Telegram

Heading: o

Case or Diary No. _____

If post copy of telegram required _____

Date of despatch of above _____

List of enclosures _____

Class for Telegrams ORDINARY.
EXPRESS.

No. 2179

Dated 12/27/1925

To-

~~The Honorable the~~
~~Resident does~~
~~not see any~~
there is no
objection to the
in classification
changes proposed
by you. They
may be introduced
with effect from
the 1st April 1925
provided that the
sanction of the
Govt. of India is
not necessary
to your proposal.

As regards
changes proposed
under the head
"46 - Stationery and
Printing"

(Code word for telegrams.)

Printing please
refer to my official
letter No. 2180 dated
12th March 1925.

Sd/- Mr. Fery

Secretary to the Resident

To;

The Pay and Accounts
Officer, Bangalore.

Note.

And
is copy of the R.G. Note
P.O. & I. from the Pay & Accounts
2217: Officer to be kept for
file

T. N. Thangavelu
Mudalini
- 11-3-25 -

11/3

11/3
2

DEPARTMENT.
BRANCH.

File No. 115
Serial No. 20
22

Draft Letter
Memorandum
Telegram

Heading :

Case or Diary No. _____

If post copy of telegram required _____

Date of despatch of above _____

List of enclosures 1

Class for Telegrams ORDINARY.
EXPRESS.

No. 2180

Dated 12/3/1925

To

The Pay and Accounts
Officer Bangalore.

(Code word for telegrams.)

Subject :- Mysore Residency
Press.

Sir,

In reply to your
letter No P & A. Bang.
15-2200, dated the
3rd March 1925. I
am directed to
forward a copy
of a letter No: A-47,
dated the 4th January
1923, from the
Govt. of India,
Deptt: of Industries,
and to state that
under the orders
contained therein
the details of the

2218
P & A

2227
R. F. 80-22

total cost of the
amalgamated press
are shown in
the Budget Estimates
of the Bangalore
Assigned District
Mr. Ascoli, Controller
of Printing, Stationery
and Stamps has very recently
suggested in his
~~report on the~~
~~press to show the~~
entire cost ^{of the Press be shown} in the

of the cost of the press
in the budget

Mysore Residency
budget estimates
~~and~~ this proposal
will be adopted
after obtaining
the approval of
the Govt of India who
will be addressed shortly

I have etc.

Sd/- A. H. P. S.

for Secy. to the Resident.

T. N. Changanvalkar
Mandali
11-3-1935.

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11/3

P&A/Bang-15-2519.

2-1
23
Pay and Accounts Office,
Bangalore,
Dated the 30th March 1925.

From

The Pay and Accounts Officer,
Bangalore.

To

The Secretary to the Hon'ble
the Resident in Mysore,

B a n g a l o r e.

Sir,

In reply to your letter No. 2180/115-1924 dated 12-3-1925 regarding the classification of the Residency Press charges, I have the honour to state that as it does not appear that the Government of India can have any objection to record these charges in the first instance in the Residency accounts instead of as at present, in the accounts of the Assigned Tract, it would be desirable to give effect to the charge with effect from 1-4-1925 in order to avoid a reclassification when the sanction of the Government of India, which is proposed to be obtained, is received. The necessary reappropriations between the units of appropriation affected may be sanctioned after the sanction is received.

I have the honour to be,
Sir,
Your obedient servant,

Keeravaram

NMS.

6/11/25
Pay and Accounts Officer.

21/3/25
RESIDENT'S OFFICE
BANGALORE.
Register No. 2683
Date of Receipt 30-3-25

DEPARTMENT.

File No. 115
1924

BRANCH.

Serial No.

Draft

Letter
Memorandum
Telegram

Heading :

Case or Diary No. _____

If post copy of telegram required _____

Date of despatch of above _____

List of enclosures _____

Class for Telegrams ORDINARY.
EXPRESS.

No. 2834

Dated 31/3/1925

To

The Pay and Accounts
Officer, Bangalore
Subject: - Mysore Residency
Press

(Code word for telegrams.)

Sir,

In reply to your
letter No P. & A. / Bang.
15-25-19, dated the 30th
March 1925, I am
directed to state that
the Honble the Resident
does not see any
objection to your
proposal to show
the entire cost of
the Residency Press in
the Mysore Residency
accounts with effect
from the 1st April
1925 subject to the
approval

221
P.O. 6

approval of the Govt:
of India

2. In this connection
attention is invited
to the Resident's letter
No: 2723, dated the
28th March 1925
31st
sent through your
office to the Govt:
of India regarding
the reorganisation of the Press.
I have etc.

& under No: 2723

Ull
31.3.25

Sd/-y: to the Resident

T. N. Changanachari
Secretary
31-3-1925

Ull
31/3

Ull
31/3

1/4/25
nr/13

1/4/25
SECTY OF
BANGALORE ✓

Pt A - Bang 15 - 1/4/25 The Pay at
Bar
Very urgent 23

units officer no. 2484
e date of Receipt 24-3-25
arch 1925

To The Secretary to the Hon'ble the
Resident in Mysore
Bangalore.

Sir,

22/1 I have the honour to invite
a reference to Govt of India Finance
Department letter no. 10242-A dated 18.12.24,
a copy of which has been furnished to you
by the Residency with memorandum no.
734/192-1923 of 27th January 1925, and to
request that the correct heads of classification
may kindly be shown prominently on all
bills presented at this office for encashment
on or after 1st April 1925 including the
pay bills for March 1925. Any changes made
by this office in the classification recorded
by you on the bills will be communicated
for your information and guidance
by means of objection memos.

I have the honour to be,
Sir,
Your obedient servant

Pay & Accounts Officer

25 copies

23/3/25
23/3

No.Bang.Audit 139. Office of the Accountant General, Madras,
Fort St. George, 8th April 1925.

From

The Accountant General,
M a d r a s,

To

- (1) The Secretary to the Hon'ble the Resident in Mysore,
Bangalore. 2926
✓ (2) The Surveyor General of India, Calcutta.

Sir,

I have the honour to bring to your notice that, after the constitution of the Pay and Account Office, Bangalore, orders sanctioning expenditure are not being communicated to the audit department, ^{as} required by Article 229 Civil Account Code, Volume I. Although the Pay and Account Office has taken over the check of transactions and compilation of accounts from 1st October 1924, the audit of these transactions continues to be done by a separate agency. An Audit Superintendent with a small staff has been stationed in Bangalore for the audit of the accounts of the Pay and Account Office and for the local audits hitherto done by the Inspecting staff of my office. The work of the audit staff is supervised by a Deputy Accountant General of the Accountant General's Office, Madras, who makes periodical visits to Bangalore for the purpose. Even after the constitution of the Pay and Account Office, it is the function of audit to scrutinise all financial rules and orders affecting expenditure and other transactions subject to audit. For this purpose, it is necessary that all such orders should be communicated direct to the audit department by the authorities concerned:

2. I request, therefore, that you will kindly arrange to send copies of all sanctions to expenditure and other financial rules and orders now communicated to the Pay and Account Officer, Bangalore, also to the audit staff at Bangalore. The communications intended for the audit staff may be addressed to ^{The Audit Officer, Pay & Accts Office, Bangalore,} "the Deputy Accountant General, Bangalore audits, Mayo Hall, Bangalore". Questions relating to leave, pay and allowances, pensions, etc., and connected correspondence should, however, continue to be directed to the Pay and Account Officer, Bangalore.

3. Necessary instructions may also be issued to your subordinate officers in Bangalore.

I have the honour to be,
Sir,
Your obedient Servant,

G. S. Subramanian
Deputy Accountant General.

R. Ven.

21 / 4 / 1925.

No. 3376-John

Q202

22 36
P.V.L.

No. Rang - dated 8-4-1927
Audit-139
from the Accountant
General, Madras.

to the... (1) ...Collector and Dist: Magte

.....(2).....Residency Surgeon,

(3) Dist. and Sessions judge
and Registrar of Insurance.

(4) Dist. Hqdt. of Police,

(5) Inspector of Schools.

to J. M. Station, Bangalore, for ^{Booby and} information and guidance.

Secretary to the Resident.

1128
17.4.22

T. N. Thanevath R. O. 106. (a).—R. P. B.—1923.—3,000.

T. N. Thompson
Nidalia.

17-4-25.

17/4

29/4

No. 961/A.

Office of the District Supdt. of Police,
Civil and Military Station, Bangalore,

Dated the 7th April 1925.

From

A. F. Bulkley Esquire,
District Supdt. of Police,
C & M Station, Bangalore.

RESIDENT'S OFFICE,

17/4/25 BANGALORE.

Register No. 2946

To

The Secretary to the Hon'ble the Resident
in Mysore, Bangalore.

Receipt 9-6-25
1925

Sir,

Ref:- your No. 1659 dated 24th February regarding standardi-
sation of forms to keep a watch on expenditure under
various Budget heads.

---:0:---

The forms referred to in the above may be kindly supplied
at an early date.

A. F. Bulkley
7.4.25

District Supdt. of Police.

ns.

ms
7.4.25

2373 ENCLOS.

G. O. 45.-R. P. B.-8-1923.-5,000.

Dated Bangalore,

21/4/1925

FROM

SECRETARY TO THE RESIDENT IN MYSORE.

TO

The Dy. Controller, Central Printing Office

sl. 23 Reference ^{memo from this office} ^{by letter} ^{his telegram} No. 1023 dated the 4th Febry: 1925

Subject:—

Standardisation of certain forms of registers designed with the object of enabling Offices to keep a watch on their expenditure under the various budget heads

If the forms have been standardised the number of copies of ~~them~~ as shown in the above memo may be supplied to this Office as early as possible

168
14.4.25

Secy: to the Resident

18-4-25

1874

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13/5

40

.....
 .. in Jessore, Bangladesh

pay and accounts all over.

Em

CENTRAL.

Classified Account of Receipts and Disbursements

OF

THE MYSORE ASSIGNED TRACT

FOR

The month of 192

Classified Account of Receipts and Disbursements of the Mysore Assigned
Tract for the month of.....192

RECEIPTS.

RECEIPT HEADS.	Minor and Major Head Totals.			Receipts to the end of 192		
	Rs.	A.	P.	Rs.	A.	P.
II. TAXES ON INCOME.						
INCOME-TAX.						
Ordinary collections						
Deductions by Government from salaries and pensions						
Total						
Deduct—Refunds (—)						
Total, Income-tax						
SUPER-TAX.						
Super-Tax						
Deduct—Refunds (—)						
Total, Super-Tax						
Total, II Taxes on Income						
V. LAND REVENUE.						
ORDINARY REVENUE.						
Fixed collections						
Miscellaneous						
Total						
Deduct—Refunds (—)						
Total, V Land Revenue						

RECEIPTS.

RECEIPT HEADS.	Minor and Major Head Totals.		Receipts to the end of	
	Rs.	A. P.	Rs.	A. P.
VI. EXCISE.				
LICENCE AND DISTILLERY FEES AND DUTIES FOR THE SALE OF LIQUORS AND DRUGS.—				
<i>Foreign Liquors.</i>				
Wholesale licence fees (Licence and Registration)				
Retail do (Vend rents) ...				
<i>Liquors and spirits made in India after European method.</i>				
Duty on Foreign liquors (locally made) ...				
Duty on Beer				
Vend rent of Beer Taverns (Retail Shops) ...				
<i>Country Spirits.</i>				
Still Head Duty				
Rent of Arrack Shops				
<i>Toddy Revenue.</i>				
Tree Tax				
Rent on Toddy Shops... ..				
<i>Opium and its Preparations.</i>				
Opium licence fees and Vend rents ...				
<i>Other Drugs, Ganja, Bhang, etc.</i>				
Ganja Vend rent				
Duty on Ganja				
Cocaine licence fees				
Total ...				
SALE PROCEEDS OF EXCISE OPIUM ...				
FINES, CONFISCATIONS AND MISCELLANEOUS ...				
Total ...				
Deduct :—Refunds (—)				
Total, VI Excise ...				

RECEIPTS.

RECEIPT HEADS.				Minor and Major Head Totals.		Receipts to the end of 192			
				Rs.	A.	P.	Rs.	A.	P.
VII. STAMPS.									
A. NON-JUDICIAL.									
Sale of Stamps.									
General Stamps	{	Mysore	...	...					
		British	...	...					
Other Stamps	{	Mysore	...	...					
		British	...	...					
			Total	...					
Deduct—Refunds	{	Mysore stamps	...	(—)					
		British stamps	...	(—)					
			Total	(—)					
			Total, Non-Judicial	...					
B. JUDICIAL.									
Sale of Stamps.									
Sale of Court-fee stamps (Mysore)			...						
Sale of copying stamp papers (Mysore)			...						
Sale of Court-fee stamps (British)			...						
			Total	...					
Duty on Impressing Documents.									
Duty on embossing receipt, cheque and other stamps			...						
Duty on documents voluntarily brought for adjudication			...						
Duty on unstamped or insufficiently stamped documents			...						
Other Items			...						
			Total	...					
FINES AND PENALTIES.									
MISCELLANEOUS			...						
			Total	...					
Deduct—Refunds	{	Mysore	...	(—)					
		British	...	(—)					
			Total, Judicial	...					
			Total, VII. Stamps	...					

RECEIPTS.

RECEIPT HEADS.	Minor and Major Head Totals.			Receipts to the end of	
	Rs.	A.	P.	Rs.	A.
IX. REGISTRATION.					
Fees for Registering documents					
Fees for copies of Registered documents ...					
Miscellaneous					
Total ...					
<i>Deduct—Refunds</i> (—)					
Total, IX. Registration ...					
XVI. INTEREST.					
Interest on Loans and Advances by the Central Government.					
<i>Interest on advances under special laws.</i>					
Bangalore Municipal Commission					
Total, XVI. Interest ...					
XVII. ADMINISTRATION OF JUSTICE.					
Sale proceeds of unclaimed and escheated property...					
Court-fees realised in cash					
General fees, fines and forfeitures.					
Civil Courts					
Magisterial fines					
Other items					
Total ...					
Miscellaneous fees and fines. — ...					
Miscellaneous					
Recoveries of Service Payments					
<i>Deduct—Refunds</i> (—)					
Total, XVII. Administration of Justice ...					

RECEIPTS.

RECEIPT HEADS.	Minor and Major Head Totals.			Receipts to the end of 192		
	Rs.	A.	P.	Rs.	A.	P.
XIX. POLICE.						
CONTRIBUTIONS FOR RAILWAY POLICE.						
From M. & S. M. Railway						
FEES, FINES AND FORFEITURES						
SUPERANNUATION RECEIPTS.						
MISCELLANEOUS.						
Recoveries for clothing, etc., of the Hackney Carriage Department						
Other items						
Total						
Deduct—Refunds (—)						
Total, XIX. Police.....						
XXI. EDUCATION.						
C.-PRIMARY.						
Fees, Government Primary Schools						
D.-SPECIAL.						
Fees & other receipts, Government Special Schools.						
E.-GENERAL.						
Recoveries of Service Payments						
Miscellaneous						
Total						
Deduct—Refunds (—)						
Total, XXI. Education.....						
XXII. MEDICAL.						
HOSPITAL RECEIPTS						
Recoveries of Service Payments						
Total						
Deduct—Refunds (—)						
Total, XXII. Medical.....						
XXIII. PUBLIC HEALTH.						
Sale proceeds of sera and vaccines, etc.						
Recoveries of Service Payments						
Miscellaneous						
Total.....						
Deduct—Refunds (—)						
Total, XXIII. Public Health.....						

RECEIPTS,

RECEIPT HEADS.	Minor and Major Head Totals.			Receipts to the end of 192	
	Rs.	A.	P.	Rs.	A. P.
XXVI. MISCELLANEOUS DEPARTMENTS.					
<i>Miscellaneous.</i>					
Fees for the Inspection of Steam-boilers ...					
Registration of Joint Stock Companies ...					
Miscellaneous					
Total.....					
<i>Deduct—Refunds</i> (—)					
Total, XXVI. Miscellaneous Deptts.....					
XXXIII. RECEIPTS IN AID OF SUPERANNUATION.					
CONTRIBUTION FOR PENSIONS AND GRATUITIES.					
Contribution of officers lent to Foreign Service...					
Total, XXXIII. Receipts in aid of Superannuation,					
XXXIV. STATIONERY & PRINTING.					
STATIONERY RECEIPTS					
Sale of Gazettes and other Publications ...					
Other Press Receipts.					
Work done for Resident's Court Suitors ...					
Advertisements					
Other items					
Total.....					
<i>Deduct—Refunds</i> (—)					
Total, XXXIV. Stationery & Printing.....					
XXXV. MISCELLANEOUS.					
Sale of old stores and materials					
Other fees, fines and forfeitures					
<i>Miscellaneous.</i>					
Sandalwood receipts					
Other items					
Total.....					
<i>Deduct—Refunds</i> (—)					
Total, XXXV. Miscellaneous ...					

DISBURSEMENTS.

CHARGE HEADS.				Minor and Major Head Totals:			Expenditure to the end of 192		
				Rs.	A.	P.	Rs.	A.	P.
2. TAXES ON INCOME.—NON-VOTED.									
COLLECTION OF INCOME-TAX.									
<i>Pay of Establishments.</i>									
PERMANENT ESTABLISHMENT.									
Inspectors	...	...	...						
Clerks	...	...	...						
Servants	...	...	...						
Temporary Establishment	...	...	...						
	Total	...							
<i>Allowances, Honoraria, etc.</i>									
Travelling Allowance	...	...	...						
House rent and other Allowances		...	...						
	Total	...							
<i>Contingencies.</i>									
Office expenses and Miscellaneous		...	...						
	Total	...							
Total, 2. Taxes on Income				...					
5. LAND REVENUE.—NON-VOTED.									
CHARGES OF ADMINISTRATION.									
GENERAL ESTABLISHMENT.									
<i>Pay of Establishments.</i>									
Revenue Inspector	...	...	...						
Clerks	...	...	...						
Servants	...	...	...						
	Total	...							
<i>Allowances, Honoraria, etc.</i>									
Travelling Allowance	...	...	...						
House rent and other Allowances	...	...	...						
	Total	...							
<i>Contingencies.</i>									
Office expenses and Miscellaneous		...	...						
	Total	...							
Total, 5. Land Revenue				...					

DISBURSEMENTS.

CHARGE HEADS.	Minor and Major Head Totals.			Expenditure to the end of		
	Rs.	A.	P.	Rs.	A.	P.
6. EXCISE.—NON-VOTED.						
DISTRICT EXECUTIVE ESTABLISHMENT.						
<i>Pay of Officers.</i>						
Assistant Commissioner ...						
Officer on training 						
Total ...						
<i>Pay of Establishments.</i>						
Permanent Establishment						
Sub-Inspectors 						
Clerks 						
Servants 						
Temporary Establishment... ..						
Total ...						
<i>Allowances, Honoraria, etc.</i>						
Travelling Allowance 						
House rent and other Allowances						
... Total ...						
<i>Supplies and Services.</i>						
Cost of Carriage of Liquor to the Bonded Depot ...						
Total ...						
<i>Contingencies.</i>						
Rents, rates and taxes ...						
Office Expenses and Miscellaneous ...						
Total, District Executive Establishment ...						
DISTILLERIES.						
<i>Establishment charges payable to other Government Departments, etc.</i>						
Proportion of pay of joint Establishment and Contingencies						
Total, Distilleries ...						
COST OF OPIUM SUPPLIED TO THE EXCISE DEPT...						
Total, 6. Excise ...						

DISBURSEMENTS.

CHARGE HEADS.	Minor and Major Head Totals.			Expenditure to the end of 192		
	Rs.	A.	P.	Rs.	A.	P.
7. STAMPS.—NON-VOTED.						
A. NON-JUDICIAL.						
CHARGES FOR THE SALE OF STAMPS.						
<i>Allowances, Honoraria, etc.</i>						
Discount on sale of General Stamps ...						
B. JUDICIAL.						
CHARGES FOR THE SALE OF STAMPS.						
<i>Allowances, Honoraria, etc.</i>						
Discount on sale of Court fee Stamps ...						
Discount on copying stamp papers ...						
Total, 7. Stamps...						
9. REGISTRATION.—NON-VOTED.						
DISTRICT CHARGES.						
<i>Pay of Establishments.</i>						
PERMANENT ESTABLISHMENT.						
Sub-Registrar						
Clerks						
Servants						
Temperary Establishment						
Total ...						
<i>Allowances, Honoraria, etc.</i>						
Travelling Allowance ...						
Total ...						
<i>Contingencies.</i>						
Office Expenses and Miscellaneous ...						
Total, 9. Registration...						

DISBURSEMENTS.

CHARGE HEADS.	Minor and Major Head Totals.			Expenditure to the end of	
	Rs.	A.	P.	Rs.	A.
22. GENERAL ADMINISTRATION.— NON-VOTED.					
E. DISTRICT ADMINISTRATION.					
GENERAL ESTABLISHMENTS.					
TREASURY ESTABLISHMENT.					
Pay of Officers.					
Treasury Officer					
Total ...					
Pay of Establishments.					
Servants					
Total ...					
Allowances, Honoraria, etc.					
House rent and other Allowances ...					
Total ..					
Total, 22. General Administration ...					
24. ADMINISTRATION OF JUSTICE.— NON-VOTED.					
LAW OFFICERS.					
Allowances, Honoraria, etc.					
Allowances to Government Pleaders ...					
Total ...					
Contingencies.					
Fees to Pleaders in Criminal Cases, &c.					
Total					
Total, Law Officers...					
JUDICIAL COMMISSIONER.					
Pay of Establishments.					
Proportionate charges of the Residency Establishment.					
Total ...					
Allowances, Honoraria, etc.					
Travelling Allowance					
Total ..					
Carried over ...					

DISBURSEMENTS.

CHARGE HEADS.	Minor and Major Head Totals.			Expenditure to the end of 192		
	Rs.	A.	P.	Rs.	A.	P.
Brought forward ...						
24. ADMINISTRATION OF JUSTICE.— NON-VOTED.—(cont.)						
JUDICIAL COMMISSIONER.—(cont.)						
<i>Contingencies.</i>						
Postage and Telegram Charges ...						
Office Expenses and Miscellaneous ...						
Total ...						
Total, Judicial Commissioner ...						
CIVIL AND SESSIONS COURTS.						
GENERAL ESTABLISHMENT.						
DISTRICT AND SESSIONS JUDGES.						
<i>Pay of Officers.</i>						
District Judge ...						
District Munsiff ...						
Total ...						
<i>Pay of Establishments.</i>						
PERMANENT ESTABLISHMENT.						
Clerks ...						
Servants ...						
Temporary Establishment ...						
Total ...						
<i>Allowances, Honoraria, etc.</i>						
Travelling Allowance ...						
House rent and other Allowances ...						
Total ...						
Carried over...						

DISBURSEMENTS.

CHARGE HEADS.	Minor and Major Head Totals.			Expenditure to the end of 192		
	Rs.	A	P.	Rs.	A	P.
Brought forward ...						
24. ADMINISTRATION OF JUSTICE.— NON-VOTED.—(cont.)						
CIVIL AND SESSIONS COURTS.—(cont.)						
Contingencies.						
Postage and Telegram charges ...						
Purchase of books ...						
Office expenses and miscellaneous ...						
Total ...						
PROCESS-SERVICE ESTABLISHMENT.						
Pay of Establishment.						
Nazir, Bailiff and Amins ...						
Process servers ...						
Total ...						
Allowances, Honoraria, etc.						
House-rent and other Allowances ...						
Total ...						
COPYIST ESTABLISHMENT.						
Pay of Establishments.						
Copyists Superintendent ...						
Copyists Temporary ...						
Total ...						
Allowances, Honoraria, etc.						
Remuneration to Copyists ...						
Total ...						
Contingencies.						
Office expenses and Miscellaneous ...						
Total ...						
Total, Civil and Sessions Courts ...						
CRIMINAL COURTS.						
Pay of Officers.						
District Magistrate ...						
Passage pay ...						
Second Magistrate ...						
Total ...						
Carried over ...						

DISBURSEMENTS.

CHARGE HEADS.				Minor and Major Head Totals.			Expenditure to the end of 192 .		
				Rs.	A.	P.	Rs.	A.	P.
Brought forward ...				-			-		
24. ADMINISTRATION OF JUSTICE.— NON-VOTED—(cont.)									
CRIMINAL COURTS.—(cont.)									
<i>Pay of Establishments.</i>									
Permanent Establishment.									
Clerks	...	...	...						
Servants	...	...	...						
Temporary Establishment	...		...						
Total									
<i>Allowances, Honoraria, etc.</i>									
Travelling Allowance	...		...						
House rent and other Allowances	...		...						
Total									
<i>Supplies and Services.</i>									
Diet and road money to witnesses and accused persons.	...	...	...						
Total									
<i>Contingencies.</i>									
Pay of Menials	...	...	...						
Service Postage and Telegram charges			...						
Office Expenses and Miscellaneous			...						
Discretionary Grants—by Collectors			...						
Total									
Total, Criminal Courts									
Total, 24. Administration of Justice.									
25. JAILS AND CONVICT SETTLEMENTS.— NON-VOTED.									
JAILS.									
<i>Supplies and Services.</i>									
Charges for prisoners maintained in Jails of Indian States—Mysore.									
Charges for moving prisoners	...		...						
Charges for Police Custody	...		...						
Total									
Total, 25. Jails and Convict Settlements									

DISBURSEMENTS.

CHARGE HEADS.	Minor and Major Head Totals.			Expenditure to the end
	Rs.	A.	P.	
26. POLICE.—NON-VOTED.				
DISTRICT EXECUTIVE FORCE.				
DISTRICT POLICE.				
DISTRICT SUPERINTENDENTS AND ASSISTANTS.				
<i>Pay of Officers.</i>				
District Superintendent of Police ...				
Passage Pay ...				
Total ...				
POLICE FORCE.				
<i>Pay of Establishments.</i>				
Police Force { Permanent ...				
Temporary ...				
Total ...				
OFFICE ESTABLISHMENT.				
<i>Pay of Establishments.</i>				
Clerks ...				
Servants ..				
Total ..				
<i>Allowances, Honoraria, etc.</i>				
Travelling Allowance ..				
Cost of Railway Warrants ...				
House rent and other Allowances ...				
Total ...				
<i>Supplies and Services.</i>				
Clothing of Police ..				
Arms, Accoutrements, Ammunitions, etc. ..				
Total ...				
<i>Contingencies.</i>				
Rents, Rates and Taxes ..				
Pay of Menials ...				
Postage and Telegram Charges ..				
Office Expenses and Miscellaneous ..				
Total ...				
Carried over Rs....				

DISBURSEMENTS.

CHARGE HEADS.	Minor and Major Head Totals.			Expenditure to the end of 192 .		
	Rs.	A.	P.	Rs.	A.	P.
Brought forward Rs....						
26. POLICE.—NON-VOTED—(contd.)						
ESTABLISHMENT CHARGES RECOVERABLE FROM OTHER GOVERNMENT DEPARTMENTS, ETC.						
Deduct.—Recoveries from Municipal Commission in respect of Motor Vehicle and Hackney Carriage Establishment. (—)...						
Total ...						
RAILWAY POLICE.						
MADRAS AND SOUTHERN MAHRATTA RAILWAY.						
Pay of Officers.						
Special pay to the D. S. P.						
Total ..						
Pay of Establishment.						
Police Force—Permanent						
Total						
Allowances, Honoraria, etc.						
Travelling Allowance						
Cost of Railway Warrants						
House rent and other Allowances						
Total ..						
Supplies and Services.						
Clothing of Police						
Arms, Accoutrements, Ammunitions, etc.						
Total ...						
Contingencies.						
Rents, Rates and Taxes						
Postage and Telegram Charges						
Office Expenses and Miscellaneous						
Total ...						
Total, Railway Police ..						
Total, 26. Police ..						

CHARGE HEADS.		Minor and Major Head Totals.			Expenditure to the end of 192		
		Rs.	A.	P.	Rs.	A.	P.
-29. POLITICAL.—NON-VOTED.							
POLITICAL AGENTS.							
<i>Pay of Establishments.</i>							
Proportionate pay of Confidential and Short-hand Clerk							
Total.....							
Total, 29. Political...							
31. EDUCATION.—NON-VOTED.							
A. UNIVERSITY.							
<i>Grants to Non-Government Arts Colleges.</i>							
<i>Recurring grants.</i>							
Fixed grants { Men							
{ Women							
<i>Non-Recurring grants.</i>							
Building grants							
Special grants							
Total.....							
B. SECONDARY.							
<i>Direct grants to Non-Government Secondary Schools.</i>							
<i>Recurring grants: -</i>							
Fixed grants { Boys -							
{ Girls							
<i>Non-Recurring grants.</i>							
Contributions to teacher's Provident Fund							
Building grants							
Special grants							
Total.....							
Carried over, Rs....							

DISBURSEMENTS.

CHARGE HEADS.	Minor and Major Head Totals.			Expenditure to the end of 192		
	Rs.	A.	P.	Rs.	A.	P.
Brought forward.....						
31. EDUCATION.—NON-VOTED—(contd.)						
C. PRIMARY.						
GOVERNMENT PRIMARY SCHOOLS.—						
<i>Pay of Establishments.</i>						
Masters and Teachers						
Servants						
Total.....						
<i>Allowances, Honoraria, etc.</i>						
House rent and other Allowances						
Total.....						
<i>Supplies and Services.</i>						
Books and Maps						
Total.....						
<i>Contingencies.</i>						
Rents, Rates and Taxes						
Office expenses and miscellaneous						
Total.....						
Total, Government Primary Schools						
DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS.						
<i>Recurring grants:—</i>						
Fixed grants { Boys						
Girls						
<i>Non-Recurring grants.</i>						
Contributions to teacher's Provident Fund						
Building grants						
Special grants						
Total.....						
GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION.						
<i>Grants to Municipal Commission.</i>						
Recurring Grants						
Other grants						
Total.....						
Total, C. Primary						
Carried over...						

DISBURSEMENTS:

CHARGE HEADS.	Minor and Major Head Totals.			Expenditure to the end of 192		
	Rs.	A.	P.	Rs.	A.	P.
Brought forward.....						
31. EDUCATION:—NON-VOTED—(contd.)						
D. SPECIAL.						
GOVERNMENT SPECIAL SCHOOLS						
TRAINING SCHOOLS.						
<i>Pay of Establishments.</i>						
Masters and Teachers						
Servants						
Total.....						
<i>Allowances, Honoraria etc.</i>						
House rent and other allowances						
Total.....						
<i>Supplies and Services.</i>						
Stipends to students						
Total.....						
<i>Contingencies.</i>						
Office expenses and Miscellaneous						
Total.....						
<i>Establishment charges recoverable from other Governments, Departments, etc.</i>						
1/3 share debitable to Coorg (—)						
Total.....						
Total, Government Special Schools						
DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS.						
<i>Recurring grants.</i>						
Fixed grants { Boys						
Girls						
<i>Non-Recurring grants.</i>						
Building grants						
Cadet grants						
Special grants						
Total.....						
Carried over Rs.....						

CHARGE HEADS.				Minor and Major Head Totals.			Expenditure to the end of 192 .		
				Rs.	A.	P.	Rs.	A.	P.
Brought forward ...									
31. EDUCATION.—NON-VOTED—(cont.)									
D. SPECIAL.									
GRANTS TO LOCAL BODIES FOR SPECIAL EDUCATION.									
Grants to the Municipal Commission.		{ Recurring Grants ...							
		{ Other Grants ...							
Total		...							
Total, D. Special		...							
E. GENERAL.									
INSPECTION.									
<i>Pay of Officers.</i>									
Inspector of Schools		...							
Passage pay		...							
Total		...							
<i>Pay of Establishments.</i>									
Sub-Assistant Inspector		...							
Clerks		...							
Servants		...							
Total		...							
<i>Allowances, Honoraria, etc.</i>									
Travelling Allowance		...							
House rent and other Allowances		...							
Total		...							
<i>Supplies and Services.</i>									
Purchase of Books		...							
Total		...							
<i>Contingencies.</i>									
Rents, rates, and taxes		...							
Postage and Telegram Charges		...							
Office expenses and Miscellaneous		...							
Total		...							
Carried over		...							

DISBURSEMENTS.

CHARGE HEADS.			Minor and Major Head Totals.			Expenditure to the end of 192 .		
			Rs.	A.	P.	Rs.	A.	P.
Brought forward ...								
31. EDUCATION.—NON-VOTED—(contd.)								
E. GENERAL INSPECTION—(cont).								
<i>Establishment charges recoverable from other Government Departments, etc.</i>								
$\frac{3}{8}$ th share debitable to Coorg ...	(—)							
Total	...							
Total, Inspection	...							
SCHOLARSHIPS.								
In Art Colleges	{ Men ...							
	{ Women ...							
In Professional Colleges	{ Men ...							
	{ Women ...							
In Secondary Schools	{ Boys ...							
	{ Girls ...							
In Primary Schools ...	{ Boys ...							
	{ Girls ...							
In Special Schools ...	{ Boys ...							
	{ Girls ...							
Total	...							
Miscellaneous.								
Examination charges ...								
Total, Miscellaneous	...							
Total, 31. Education	...							
32. MEDICAL.								
MEDICAL ESTABLISHMENT.								
District Medical Officers.								
<i>Pay of Officers.</i>								
Special pay to the Residency Surgeon ...								
Total	...							
HOSPITALS AND DISPENSARIES.								
Mufassil Hospitals and Dispensaries.								
<i>Pay of Officers.</i>								
Asstt. Surgeons ...								
Total	...							
Carried over	...							

DISBURSEMENTS.

CHARGE HEADS.	Minor and Major Head Totals.		Expenditure to the end of 192	
	Rs.	A. P.	Rs.	A. P.
Brought forward Rs...				
32. MEDICAL.—(contd.)				
HOSPITAL AND DISPENSARIES.—(Contd.)				
Pay of Establishments.				
Lady Assistant Surgeons ...				
Sub-Assistant Surgeons ...				
Nursing Establishment ...				
Clerks ...				
Compounders ...				
Electrical Mechanic ...				
Servants ...				
Total ...				
Allowances, Honoraria, etc.				
Travelling Allowances ...				
House rent and other Allowances ...				
Total ...				
Supplies and Services.				
Cost of Medicines and Instruments ...				
Bedding and Clothing ...				
Diet of Patients ...				
Furniture and Apparatus ...				
Total ...				
Contingencies.				
Pay of Menials ...				
Postage and Telegram Charges ...				
Rents, Rates and Taxes ...				
Office expenses and miscellaneous ...				
Total ...				
Carried over				

DISBURSEMENTS.

CHARGE HEADS.	Minor and Major Head Totals.		Expenditure to the end of	
	Rs.	A. P.	Rs.	A. P.
Brought forward Rs...				
32. MEDICAL.—(contd.)				
HOSPITALS AND DISPENSARIES—(contd.)				
<i>Establishment charges payable to other Government, Departments, etc.</i>				
Share of the pay of a Sub-Assistant Surgeon payable to the Municipal Commission ...				
Total ...				
<i>Establishment charges recoverable from other Government Departments, etc.</i>				
$\frac{1}{4}$ Pay of the Lady Doctor of the Gosha Hospital recoverable from the Municipal Commission (—)				
Total ...				
Total, Hospitals and Dispensaries ...				
GRANTS TO HOSPITALS AND DISPENSARIES INCLUDING GRANTS TO LEPER ASYLUMS.				
<i>Grants-in-aid, contributions and donations.</i>				
Grants to St. Martha's Hospital ...				
Grants to Leper Asylum ...				
Total ...				
MEDICAL COLLEGES AND SCHOOLS.				
MEDICAL COLLEGE.				
<i>Supplies and Services.</i>				
Stipends to students ...				
Total, Medical Colleges and Schools ...				
LUNATIC ASYLUM.				
<i>Grants-in-aid, contribution and donations.</i>				
Grants to Lunatic Asylum and diet of lunatics ...				
Total ...				
Total, 32. Medical ...				
33. PUBLIC HEALTH.—NON-VOTED.				
PUBLIC HEALTH ESTABLISHMENT.				
<i>Pay of Establishments.</i>				
Vaccinators ...				
Total ...				
Carried over ...				

DISBURSEMENTS.

CHARGE HEADS.	Minor and Major Head Totals.		Expenditure to the end of 192		
	Rs.	A. P.	Rs.	A. P.	
Brought forward Rs.....					
33. PUBLIC HEALTH.—NON-VOTED—(Contd.)					
PUBLIC HEALTH ESTABLISHMENT—(contd.)					
<i>Allowances, Honoraria, etc.</i>					
Travelling Allowance					
House rent and other Allowances					
Total					
GRANTS FOR PUBLIC HEALTH PURPOSES.					
<i>Grant-in-aid, Contributions and Donations.</i>					
Grants to Municipal Commission for Public Health Works					
Total					
EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES.					
<i>Pay of Officers.</i>					
Assistant Surgeon					
Total					
<i>Pay of Establishments.</i>					
Clerks					
Servants					
Total					
<i>Allowances, Honoraria, etc.</i>					
House rent and other allowances					
Total					
<i>Supplies and services.</i>					
Cost of Medicines					
Total					
<i>Contingencies.</i>					
Postage and Telegram Charges					
Pay of Menials					
Rents, Rates and Taxes					
Office expenses and Miscellaneous					
Total					
<i>Establishment charges payable to other Government Departments, etc.</i>					
$\frac{3}{4}$ Plague charges incurred by the Municipality					
Total					
<i>Establishment charges recoverable from other Government Departments, etc.</i>					
$\frac{1}{4}$ Plague charges recovered from Municipality (—)					
Total, 33. Public Health...					

DISBURSEMENTS

CHARGE HEADS.	Minor and Major Head Totals.			Expenditure to the end of 192		
	Rs.	A.	P.	Rs.	A.	P.
34. AGRICULTURE.—NON-VOTED.						
VETERINARY CHARGES.						
<i>Grants-in-aid Contributions, Donations, etc.</i>						
Grant to the Municipal Commission for Veterinary Hospital.....						
..... Total						
Total, 34. Agriculture						
37. MISCELLANEOUS DEPARTMENTS.—NON-VOTED.						
MISCELLANEOUS.						
<i>Registrar of Joint Stock Companies.</i>						
<i>Pay of Establishments.</i>						
Clerk						
..... Total						
<i>Allowances, Honoraria, etc.</i>						
House rent and other allowances						
..... Total						
<i>Contingencies.</i>						
Office expenses and Miscellaneous						
..... Total						
Total, Registrar of Joint Stock Companies						
<i>Inspections and Tests.</i>						
Electrical Inspector						
..... Total						
<i>Allowances, Honoraria, etc.</i>						
House rent and other allowances						
Total, Electrical Inspector						
..... Total						
Total, 37. Miscellaneous Departments						

DISBURSEMENTS.

CHARGE HEADS.	Minor and Major Head Totals.			Expenditure to the end of 192 .		
	Rs.	A.	P.	Rs.	A.	P.
41. CIVIL WORKS.—NON-VOTED.						
ORIGINAL WORKS—BUILDINGS.						
General Administration.						
Secretariat and Head Quarters Establishment ...						
Total ...						
Repairs ...						
Establishment ...						
Tools and Plant ...						
Total ...						
Total, 41. Civil Works ...						
45. SUPERANNUATION ALLOWANCES AND PENSIONS.—NON-VOTED.						
Superannuation and Retired Allowances ...						
Commuted value of pensions ...						
Compassionate Allowances ...						
Gratuities ...						
Total ...						
Total, 45. Superannuation, etc., Pensions ...						
46. STATIONERY AND PRINTING.—NON-VOTED.						
GOVERNMENT PRESSES.						
RESIDENCY PRESS.						
<i>Establishment charges payable to other Governments, Departments, etc.</i>						
$\frac{1}{4}$ th share payable to Mysore Residency ...						
Total ...						
STATIONERY SUPPLIED TO CENTRAL DEPARTMENTS FROM PROVINCIAL STORES.						
Stationery received from Madras Stores ...						
Total ...						
Total, 46. Stationery and Printing ...						

DISBURSEMENTS.

CHARGE HEADS.	Minor and Major Head Totals.			Expenditure to the end of 192 .		
	Rs.	A.	P.	Rs.	A.	P.
47. MISCELLANEOUS.—NON-VOTED.						
CHARITY.						
<i>Donation for charitable purposes</i>						
Charges on account of burial of paupers						
Grants to Cantonment Orphanage						
Grants to Friend-in-need Society						
.. Total ..						
MISCELLANEOUS.						
<i>Miscellaneous and unforeseen charges.</i>						
Sandalwood charges						
Miscellaneous						
.. Total ..						
Total, 47. Miscellaneous ...						

Abstract of the Totals of Receipts by Major Heads.

Major Heads of Account.	Major Head totals of the month of 192 .			Receipts to the end of 192 .		
	Rs.	A.	P.	Rs.	A.	P.
II. Taxes on income						
V. Land Revenue						
VI. Exoise						
VII. Stamps						
IX. Registration						
XVI. Interest						
XVII. Administration of Justice ...						
XIX. Police						
XXI. Education						
XXII. Medical						
XXIII. Public Health						
XXVI. Miscellaneous Departments						
XXXIII. Receipts in aid of Superannua- tion, etc.						
XXXIV. Stationery and Printing ...						
XXXV. Miscellaneous						
Total Receipts.....						
Total Receipts of the month expressed in words (Rupees.....)						

Abstract of the Totals of Charges by Major Heads.

Major Heads of Account.	Major Head totals of the month of 192 .			Expenditure to the end of 192 .		
	Rs.	A.	P.	Rs.	A.	P.
2. Taxes on Income						
5. Land Revenue						
6. Excise						
7. Stamps						
9. Registration						
22. General Administration...						
24. Administration of Justice						
25. Jails and Convict Settlements						
26. Police						
28. Ecclesiastical						
29. Political						
31. Education						
32. Medical						
33. Public Health						
34. Agriculture						
37. Miscellaneous departments						
41. Civil works						
45. Superannuation pensions, etc.						
46. Stationery and Printing ...						
47. Miscellaneous, ...						
Total payments for the month...						
Total Payment of the month expressed in						
words (Rupees.....)						
.....)						

Head Accountant,

Pay and Accounts Office.

BANGALORE,

192

Pay and Accounts Officer.

No. P. & A. Ban. Accr.

Dated.....192

From

The Pay and Accounts Officer,

Bangalore.

To

The Accountant-General,

Central Revenues,

DELHI.

Despatched.....192

Classified Account of Receipts and

Disbursements for the month

of 192

M 401.03 / 11.2.25
Mysore Resident's Office,

Bangalore,

9 / 5 / 1925

41

No. 3905 Enc 2

A copy of the marginally* noted letter, with enclosure, is forwarded. Circulated
No. 307 dated 27-4-1925
from the Pay and
Accounts Officer,
Bangalore.

to the... und... mentioned officers for
information and guidance:-

Please initial

- (1) Collector and Dist. Magistrate,
S. & M. Station, Bangalore.
- (2) Residency Surgeon, Bangalore.
- (3) Dist. and Sessions Judge
and Registrar of Assurances.
- (4) Dist. Supdt. of Police,
S. & M. Station, Bangalore.
- (5) Inspector of Schools
Bangalore.

Secretary to the Resident.
[To be returned by the
last named officer].

11/5/25
S. S. S.

R. O. 106. (a).—R. P. B.—7-1923.—3,000.

T. N. Changanachari
Mudaliar
5-5-1925

AS 5/5

Secy: to the Resident.

49

No. 326/568.

GOVERNMENT OF INDIA.

PRINTING CLEARING OFFICE.

Simla the 18th May, 1925.
~~Delhi~~

12/5/25

PRESIDENT'S OFFICE,

BAN. & WRE.

Register No. 4-024

Date of Receipt 23/5/25

In No.

To

429/23 The Secretary to the Resident in Mysore,

B a n g a l o r e.

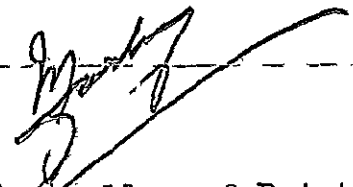
Subject:- Printing and supply of certain forms required for watching expenditure under the various budget heads.

Sir,

539 In reply to your Memo No. 3373/192.C-1923, dated the 21st April 1925, on the above subject, I have the honour to say that the question of standardizing the forms, under reference, is still under consideration. In the circumstances, the forms cannot be passed for printing.

2. If, however, copies of the forms are required very urgently, steps will be taken by this office to comply with your demand with the aid of a duplicating machine. An immediate reply is requested.

I have the honour to be,
Sir,
Your most obedient servant,


Offg. Deputy Controller of Printing,
CENTRAL PRINTING OFFICE

54.

No. 44177 ENLOS.

Dated Bangalore,

28/5/1925.

FROM

The SECRETARY TO THE RESIDENT IN MYSORE.

To The Dy: Controller of Printing,
Central Printing Office, Simla

28/5/

Reference

by letter
his telegram

No. 326/568 dt - 18th May 1925

Subject:—

Printing & supply of certain forms
required for watching expenditure under the
various budget heads.

Copies of the forms may be
supplied. ~~Why~~ when they are
printed

122
28-5-25

No. 4428 Enc Secy: to the Resident

Copy with a copy of (the letter No 326/568

28. 5/

dated the 18th May 1925, from the Dy: Controller
of Printing is forwarded to the D. S. P., C. & M.

Stn.

Bangalore, for information,
with reference to his letter No
961/A., dated the 8th April 1925

al. 38

Secy: to the Resident

25.5.25

25/5

27/5

DISTRICT & SESSIONS COURT,
C.M. STATION BANGALORE

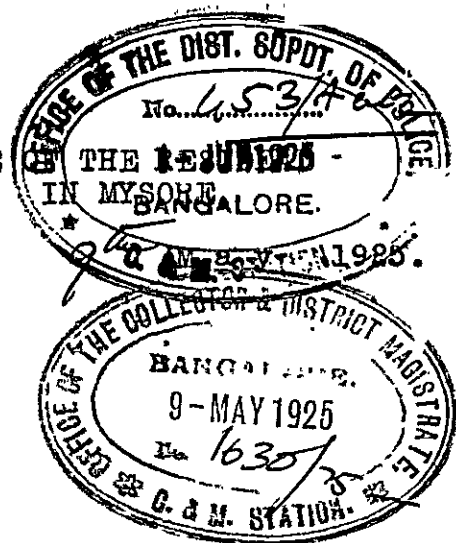
R. E. No. 1903

Date of receipt 22/5

File or Case No. 22

OFFICE

Bangalore,



No. 3905 Rec 2



The marginally noted letter, with enclosure, is circulated
No. 307, dated the 27th April 1925, from the Pay & Accounts Officer, Bangalore.
to the undermentioned Officers for information and guidance:-

Please initial.

1. The Collector & District Magistrate,
Civil & Military Station, Bangalore.

} M 13.5

2. Residency Surgeon, Bangalore.

} R. 16/5

3. District & Sessions Judge &
Registrar of Assurances, Civil and
Military Station, Bangalore.

} RQ 1.6.25

4. District Superintendent of Police,
Civil and Military Station, Bangalore.

} A copy has already been
recd from P.A. 14/6

5. Inspector of Schools, Coorg and Bangalore.)

Inspector of Schools,

2.6.25

S.S.L
1st R. M.

Coorg & Bangalore.

(TO BE RETURNED BY THE LAST NAMED OFFICER)

RESIDENT'S OFFICE
BANGALORE.

Register No. 4464

Date of Receipt 9/6/25

File No.

Wm. Gordon

Major,
SECRETARY TO THE RESIDENT.

JR

14/6

Forwarded to the R.S., Bangalore

A copy of the above P.A. letter with a copy of the m. & account form has been forwarded to this office by the Pay & A.C.

PN

(... to the M.I.)

13 MAY 1925

13/5

BL. T. 1. 351 2007
C. & M. STATION BANGALORE
F. R. No. 998.
Date of receipt 24/5/2
File or Case No.

No. P&A/Bang-15-2075.

BANGALORE

Dated 21st July 1925
Rajm

From

The Pay and Accounts Officer,

Bangalore.

RESIDENT'S OFFICE,
BANGALORE. To
Registrar No. 6415 ✓
Date of Receipt 22-8-25
File No. 192C/23

The Secretary to the Hon'ble the Controller
..... in Mysore District

Subject:- Record of Classification on bills.-

Sir,

I have the honour to invite a reference to this
535 office Circular letter No. P&A/Bang-15-2452 dated 23-3-25,
on the above subject and to state that it has been observed
that in the bills of many of the offices no record of
classification is made on the bills as required in the
Circular letter referred to above. In some cases classi-
fication is recorded on the bills but the detailed heads
shown do not agree with the detailed heads given in the
printed accounts copies of which have already been supplied
to the Controlling officers.

I request that in the bills sent to this office in
future, classification according to the heads given in the
printed accounts are invariably given as otherwise they
will have to be returned for completion.

I have the honour to be,
Sir

Your most obedient Servant

S.H.N.

Geor. S. S. S.
Pay and Account Officer
BANGALORE.

GA

PAY AND ACCOUNTS OFFICE BANGALORE.	RESIDENTS OFFICE BANGALORE.
---------------------------------------	--------------------------------

TELEGRAMS: BANGACTS, BANGALORE.
TELEPHONE NO. 47.

MEMORANDUM.
No.

Dated, Bangalore, the 9th Sept. 1925.

Register No. 6902
Date of Receipt 19-9-25
File No. 182/93

Ref ~~your~~ Contingent bill for Rs 88.30 of the
Residency Press 5.45

A reference is invited to this office
under letter O.A. Bamp 15-2095 dated 19-8-1925 on the
subject of noting clarification on bills presented
at this office for payment. It is found that in
the case of the Press Bills this is not at all
observed; and as such that office may be
instructed to give the ~~correct~~ clarification
in the bills in future.

Resident
Resident's Office
25
9/9/25

To
The Secretary to the Hon'ble the
Resident in Mysore
Bangalore.
If the P.O. will kindly furnish me with
the "Classification" necessary, the Press will

Certainly fill these in, but if R.C.
is unable to do so, perhaps the
Pay & Accounts office may be asked
to furnish the Press with the
necessary particulars.

Submitted for orders

lrb
11/9

This has been done and the
"Classification" as per serial
29 has been extracted for
future reference.

lrb
12/9

12/9
14/9

9/11/25
Audit Officer, ~~Mysore~~ ^{Bangalore},
OFFICE OF THE ACCOUNTANT GENERAL, ~~Mysore~~ ^{Bangalore}

~~Fort St. George~~, the 4th of November, 1925

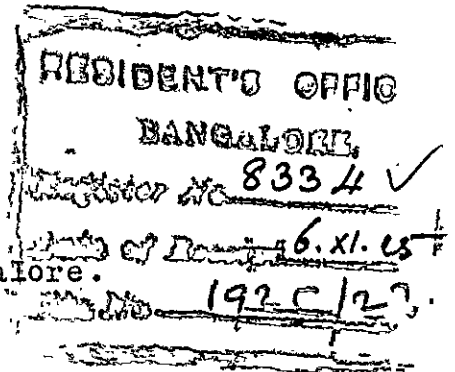
No. Bang. Audit. 483

*on 13.11.25
at 4 PM.*

ENCLOSURES: *2* - From

M. Subrahmanyam, Esq., B.A.,

Audit Officer, Bangalore.



To

The Secretary to the

Hon'ble the Resident in Mysore,

Bangalore.

Sir,

S. 36
I have the honour to invite a reference to this office letter No. Bang. Audit 139 dated the 8th April 1925 regarding the communication of sanctions to the audit department. The designation of the officer conducting the audit of the Pay and Accounts Office, Bangalore, has with the approval of the Auditor General, been made "the Audit Officer, Bangalore." All communications intended for the officer should in future be addressed to "the Audit Officer, Pay and Accounts Office, Bangalore" instead of "the Deputy Accountant General, Bangalore Audits."

*1. 2 & 3 may
be made in copy.*
2. In this connection I request that, besides sanctions to expenditure, copies of all financial rules and general orders affecting expenditure and other transactions now sent to the Pay and Accounts Officer by the Hon'ble the Resident may also be sent to the Audit Office as it is the duty of the audit department to see that they are in order before taking up the audit of transactions governed by them.

3. Necessary instructions may also be kindly issued to your subordinate officers in Bangalore.]

I have the honour to be,

Sir,

Your obedient servant

M. Subrahmanyam
Audit Officer.

48

Bangalore, 21 / 11 / 1925.

8.84
(G.W.S. II)

*No. Bang. dated the 4th Nov. 1925
from the Andix office,
Bangalore

(2) Residency Surgeon Com. S. 27 of B'lon

(3) Govt. Surgeon's Dept. + Off. of Ordnance

(4) A. S. P.

(5) Inspector of Schools, City Bangalore

N. 013376

dated the 21st April
1925

144
18.11.28

S. 37.

11.4.11

$$\frac{150}{150/11}$$

No. PH/Bang. 15-25.131

Pay and Accounts Office of
Bangalore 11 January 26.

TO

The Secretary to the Hon'ble the
Resident in Mysore, Bangalore

Subject: - Record of classification on bills.

- - -

Sir,

S.35 I have the honour to invite a reference to
letter No. PH/Bang. 15.2452 of 23-3-25 on the above
subject, and to state that the correct heads of classi-
fication may also be kindly noted prominently on
all invoices received from other Governments,
Departments, etc., in respect of supplies made by
them, at the time of receipt of the bills for counter-
signature,

I have the honour to be,

Sir,

Your most obedient servant,

Respectfully,
Sd/-

Pay & Accounts Officer.

RESIDENT'S OFFICE,
BANGALORE.

Register No. 467
Date of Recn. 13.1.26
1926/23



50

Officer of the Audit Officer, Experiments
Mayo Hall, Bangalore,
Dated the 7th of August 1926.

No. Bang. Audit. 910

From

M. Subrahmanyam, Esq., B.A.,

Audit Officer, —————

Experiments,

Bangalore.

To

The Secretary to the Hon'ble the

Resident in Mysore, Bangalore.

Sir,

I have the honour to state that the Proceedings mentioned in the margin* have not been communicated to my office as required by paragraph 3 of Government of India, Finance Department Memorandum No. F. 47-F-E dated 22nd October 1925 and to request that you will kindly furnish copies of the same now.

* not registered in RO

I have the honour to be,

Sir,

Your obedient servant,

M. Subrahmanyam

Audit Officer.

Margin* Proceedings No. 2198 dated 10-3-1926 renewing scholarship of Miss Hilde Woods up to 15-9-1926.

576
242-13

2. Proceedings No. 6188 dated 19th July 1926 waiving the recovery of amounts on account of free passes granted to the constables of the police force who proceeded to Bowring Hospital for treatment.

S. 10
63-26

RESIDENT'S OFFICE
BANGALORE
Register No. 6474
Date of Receipt 9.8.26
File No. 1925/123

Draft ruled 11

MC 16/8
16/8

16.8.26

All communications
should be addressed
to the Secretary to the
Resident in Mysore,
Bangalore,
by designation and not by name.

OFFICE OF THE RESIDENT IN MYSORE,

Bangalore,

25/8/1926

192-C
1923
1926

No. 7223 ENCLOS. 2

61.26
242/13

61.10
63-26

61.50

Memo

*No. 2198 dated 10.3.26

from the

order no: 6188 dated 19.7.26

A copy of the marginally* noted letter, with enclosure, is forwarded

to the.. Audit Officer..

Experiments.. Mayo Hall..

Bengalore.. with

reference to his letter
no. May. Audit. 910 dated 19.7.26

7th August 1926.

A copy of the Govt of India Finance Dept.
memo no. F. 47-F. E., dated 22.10.1925 referred to
may be forwarded to his Secretary to the Resident for reference.

MC 161/6

161/8

P. O. 759, R. O. No. 26 - 2-10-1925. - 3,000 - R. P. B.

secret to render

Office of the Audit Officer,
Experiments,
Bang. Audit No. 939/942 - "Mayo Hall", Bangalore,
Dated the 1st September 1926.

---3---

From

M. Subrahmanyam, Esq., B.A.,
Audit Officer, --
"Experiments"
Bangalore,

RESIDENT'S OFFICE	
BANGALORE	
Register No.	7269
Date of Receipt	6.9.26
File No.	192C/23

To

The Secretary to the Resident in Mysore,
Bangalore.

Sir,

S.51 With reference to your letter No. 7223/192C-1923 dated

20-8-1926 calling for a copy of the Government of India Finance
Memorandum No. F.47. F.E. dated 27-10-1925, (and sub 22nd as stated by the original)
I have the honour to

invite your kind attention to the letter No. 10082/192-1923
dated 8-12-1925 to the Pay and Accounts Officer in which you

have forwarded a copy of the Government of India Memorandum
referred to. A spare copy of the Memorandum is not available
in my office but extract of paragraph 3 thereof is enclosed
for ready reference.

I have the honour to be,

Sir,

Your obedient servant,

M. Subrahmanyam

Audit Officer.

162/519

R.S. 1/9

Please see A. 50 & 51.

This may be filed.

P.T.O

mc 9/9

4/9

circulated to all noting & drafting
clerks who will please initial below

142/9/9

142/9/9

List showing the Designation of ~~of~~ the officers

--*-*-*

Electric wire will be laid in trench -
enclosed to all street & crossing

DEPARTMENT.

File No. 157

BRANCH.

Serial No. 430

Draft

Letter
Memorandum
Telegram

Class for telegrams

Ordinary
Express
Urgent*
Priority
Clear Line†

*Only for
Foreign
Telegrams.

†Not for
Foreign
Telegrams.

To be issued on

Issued on

1st Reminder

2nd Reminder

3rd Reminder

Heading :

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures

(Code word for telegrams.)

No.

Dated

19

From

The Secy. to the Resident.

To

The Commissioner of Police,
C and M Station, Bangalore.

Submission of quarterly and monthly
statements of expenditure.

Sir,

With reference to the letter No.
P/App.5086, dated the 30th March, 1931,
addressed to you by the Pay and Accounts
Officer, Bangalore, I am directed to
invite attention to the Proceedings of
the Hon'ble the Resident in Mysore No.
1052, dated the 2nd February, 1926, and
Steps may kindly be taken to ensure that
to request that the statements of
expenditure required to be submitted to
this office ^{are} ~~may kindly be~~ forwarded
through the Pay and Accounts Officer,
regularly, in future.

I have etc.,

M. 4/6

For Secy. to the Resident.

P.V. Krishnamurthy
1.6.31. R
NG

S: 5:

MGIPC-S1-768(G1)DCF-(G-343)-11-7-29-50,000 Pads.